A0702
1984-1985

COMPREHENSIVE ANNUAL

# FINANCIAL REPORT

FOR THE YEAR ENDED

JUNE 30, 1985

INSTITUTE OF GOVERNMENTAL
STUDIES LIBRARY

JAN 8 1986

UNIVERSITY OF CALIFORNIA

## Contra Costa County, California

UC-NRLF
C 2 841 130

FROM
OFFICE OF THE AUDITOR-CONTROLLER
DONALD L. BOUCHET
AUDITOR-CONTROLLER
MARTINEZ, CALIFORNIA

COUNTY OF CONTRA COSTA
TABLE OF CONTENTS
JUNE 30, 1985


| | PAGE |
|---|---|
| Introductory Section | |
| Letter of Transmittal | i |
| Public Officials | ix |
| Organization Chart | x |
| Certificate of Conformance | xi |
| Financial Section | |
| Independent Auditors' Report | 3 |
| Combined Financial Statements - Overview (General Purpose Financial Statements): | |
| Combined Balance Sheet - All Fund Types and Account Groups | 4 |
| Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types | 7 |
| Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types - Budgeted Basis | 8 |
| Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balances - All Proprietary Fund Types and Similar Trust Funds | 10 |
| Combined Statement of Changes in Financial Position - All Proprietary Fund Types and Similar Trust Funds | 11 |
| Notes to Combined Financial Statements | 12 |
| Supplementary Financial Information: | |
| General Fund: | 27 |
| Balance Sheet | 29 |
| Statement of Revenues, Expenses, and Changes in Fund Balance - Budget and Actual | 30 |
| Statement of Expenditures, Compared to Budget | 31 |

PAGE

Special Revenue Funds: 45

Combining Balance Sheet 46
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances 48
Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Road Fund 50
Library Fund 51
Fire Protection Funds 52
Sanitation District Funds 53
Service Area Funds 54
Federal Revenue Sharing Fund 56
Flood Control Funds 57
Police Services Funds 58
Criminal Justice Funds 59
Courthouse Construction Fund 60
Other Special Revenue Funds 61

Debt Service Funds: 63

Combining Balance Sheet 65
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances 66
Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Fire Protection Debt Service Funds 67
Sanitation Debt Service Funds 68
Recreation and Park Debt Service Funds 69
Storm Drainage Debt Service Funds 70

Capital Projects Funds: 71

Combining Balance Sheet 72
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances 73
Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Los Medanos Hospital Capital Project Fund 74
El Pueblo Day Care Capital Project Fund 75
Redevelopment Agency Fund 76

Enterprise Funds: 77

Combining Balance Sheet 78
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings 79
Combining Statement of Changes in Financial Position - All Enterprise Funds 80

Internal Service Funds: 81

Combining Balance Sheet - All Internal Service Funds 82
combining Statement of Revenues, Expenses, and Changes in Retained Earnings 84
Combining Statement of Changes in Financial Position - All Internal Service Funds 86

| | PAGE |
|---|---|
| Fiduciary Funds: | 89 |
| Combining Balance Sheet | 90 |
| Combining Statement of Changes in Assets and Liabilities - Agency Funds | 91 |
| General Fixed Assets Account Group: | 95 |
| Schedule of General Fixed Assets - By Sources | 96 |
| Schedule of General Fixed Assets - By Function and Activity | 97 |
| Statement of Changes in General Fixed Assets - By Function and Activity | 98 |
| Statistical Section | 99 |
| General County Expenditures by Function - Last Ten Fiscal Years | 101 |
| General County Revenues by Source - Last Ten Fiscal Years | 102 |
| Property Tax Rates - All Overlapping Governments - Last Ten Fiscal Years | 103 |
| Property Taxes - All Overlapping Governments - Last Ten Fiscal Years | 104 |
| Property Tax Levies and Delinquencies | 105 |
| Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years | 106 |
| Property Value, Construction, and Bank Deposits - Last Ten Fiscal Years | 107 |
| Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita | 108 |
| Computation of Legal Debt Margin | 109 |
| Computation of Direct and Overlapping Bonded Debt | 110 |
| Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures | 111 |
| Demographic Statistics: | |
| Population | 112 |
| Average Daily Attendance by School District | 113 |
| Ten Principal Taxpayers | 114 |
| Miscellaneous Statistics | 115 |

Contra
Costa
County

November 30, 1985

The Honorable Board of Supervisors
County of Contra Costa
Administration Building
Martinez, California 94553

Members of the Board:

The Comprehensive Annual Financial Report of the County of Contra Costa for the fiscal year 1984-85 is presented in compliance with Section 25253 of the Government Code of the State of California. This report was prepared by the Office of the County Auditor-Controller, which is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

## Accounting System and Budgetary Control

The County's accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for the County's enterprises (e.g., Hospital and Airport), proprietary funds, and the pension trust fund are maintained on the accrual basis.

In developing and modifying the County's accounting systems, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

-- the safeguarding of assets against loss from unauthorized use or disposition and

-- the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that:

-- the cost of a control should not exceed the benefits likely to be derived and

-- the evaluation of costs and benefits requires judgments by management.

All internal control evaluations occur within the above framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. The County's independent auditors review the adequacy of internal controls as they relate to the fairness of presentation of the combined financial statements included in the Comprehensive Annual Financial Report. The independent auditors' report is included on page 3 of this report. The internal audit staff, a division of the Auditor-Controller's department, continually reviews and updates internal audit policies in order to maintain a standardized approach to auditing the financial operations of the various county departments.

Using the County's automated accounting system the Auditor-Controller restricts each department's expenditures to the amount appropriated by the Board of Supervisors for the year. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies, as a transfer from another appropriation, or as an appropriation of unanticipated or overrealized revenue. No department is permitted to spend more than its available appropriations. Any appropriations remaining in a department at the end of the fiscal year which have not been specifically committed automatically lapse and are transferred to fund balance. The year end fund

balance along with projected revenues becomes available for appropriation the following year. An encumbrance system is used to facilitate effective budgetary control and to enhance cash planning and control. Open encumbrances are reported as reservations of fund balance at June 30.

## The Reporting Entity and Its Services

The County reporting entity includes all significant organizations, departments and agencies over which the County Board of Supervisors exercises oversight responsibility. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and the scope of public service. Included are: the County's General Fund, Public Facilities Corporation and Special Districts under the Board and other Special Revenue Funds, the Employee Retirement Association, Capital Project Funds, Internal Service Funds, the Long-Term Debt and General Fixed Asset groups of accounts, and the Hospital, Health Maintenance Organization, Airport and Special Aviation Enterprise Funds.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, redevelopment agencies, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations with their own governmental powers and constituencies and over which the Board of Supervisors has no oversight responsibility. They maintain their own financial records and issue financial statements separate and distinct from those of the County. Accordingly, they are not included in the accompanying combined financial statements, except as to assets, principally cash and investments, which may be held by the County Treasurer.

The County provides the full range of services contemplated by statute. This includes public protection, highways and streets, sanitation, health and social services, planning and zoning, and general administrative services.

## General Governmental Functions

The general governmental functions are contained in the General, Special Revenue, Debt Service and Capital Projects funds. Included in these funds are the Special Districts governed by the Board of Supervisors.

Revenues for County governmental functions totaled $372,341,638 in 1984-85, an increase of 17% from 1983-84. Thirty-four percent (34%) of that increase resulted from an accounting change whereby the Mental Health programs were transferred to the County General Fund from the Hospital Enterprise Fund. The amount of revenues from various sources and the changes from last year are shown in the following tabulation.

| Revenue Source | Amount | Percent of Total | Increase from 1983-84 | Percent Change |
|---|---|---|---|---|
| Taxes | $120,930,858 | 32.5% | $12,890,531 | 11.9% |
| Licenses, permits, and franchises | 5,916,760 | 1.6 | 492,475 | 9.1 |
| Fines, forfeitures, and penalties | 5,152,891 | 1.4 | 873,569 | 20.4 |
| Use of money and property | 13,771,646 | 3.7 | 2,094,567 | 17.9 |
| Aid from other governmental agencies | 180,416,761 | 48.4 | 29,328,328 | 13.9 |
| Charges for current services | 44,185,952 | 11.9 | 9,437,216 | 27.2 |
| Other revenue | 1,966,771 | .5 | (968,109) | (33.0) |
| Total | $372,341,639 | 100.0% | $54,148,577 | 17.0% |

County-wide assessed valuations of $29.4 billion represented an increase of 10.1% over the preceding year. This is attributable mostly to new construction and to transfers of ownership.

The increase in Use of Money and Property is due primarily to a general increase in fund reserves available for investment.

The increases in Charges for Current Services and Aid from Other Governmental Agencies are due principally to the transfer of the accounting for Mental Health Programs from the enterprise funds to the general fund.

Expenditures for County governmental purposes totaled $348,216,603, an increase of 17.4% over 1983-84. 39.5% of that increase results from a reclassification of expenditures that occurred when the Mental Health Programs were transferred to the County General Fund from the Hospital Enterprise Fund. Changes in levels of expenditures for major functions of the County from the preceding year are shown in the following tabulation.

| Function | Amount | Percent of Total | Increase (decrease) from 1983-84 | Percent Change |
|---|---|---|---|---|
| General government | $ 29,883,555 | 8.6% | $ 4,648,681 | 18.4% |
| Public protection | 132,916,498 | 38.2 | 20,673,975 | 18.4 |
| Health and Sanitation | 35,423,060 | 10.2 | 20,821,612 | 142.6 |
| Public assistance | 118,832,429 | 34.1 | 4,055,975 | 3.5 |
| Education | 6,412,315 | 1.8 | 469,799 | 7.9 |
| Public ways and facilities | 18,710,860 | 5.4 | 2,483,130 | 15.3 |
| Recreation and culture | 662,096 | .2 | (132,224) | (16.6) |
| Debt service | 5,375,790 | 1.5 | (1,436,544) | (21.1) |
| Total | $348,216,603 | 100.0% | $51,584,404 | 17.4% |

The large increase in Health and Sanitation is due principally to the transfer of the accounting for Mental Health programs from the Hospital Enterprise Fund to the General Fund. The decrease in Debt Service is due to a decrease in interest rates.

In addition to the expenditures listed above, an Operating Transfer of $14,289,884 was made for the General Fund Subsidy of the Hospital Enterprise Funds. This was a decrease of $8,732,897 from the previous year, when extraordinary measures were taken to cover previous Hospital deficits. As of June 30, 1985 the Hospital and Health Maintenance Organization Enterprise Funds had a combined net deficit of $3,049,133. This deficit does not require further General Fund subsidy inasmuch as it results from the method of accounting for depreciation of fixed assets and from a previous accounting change prescribed by generally accepted accounting principles which now require recognizing employees' vacation balances as a liability of the Enterprise Fund.

The Governmental Funds had $22,847,853 in unreserved, undesignated equity at the end of the year, up from $19,324,830 at the close of the prior year. This balance will be used to help finance the 1985-86 budget.

## Debt Administration

The County finances its cash requirements prior to collection of taxes by short term borrowing.

The County has entered into capital lease obligations under lease/purchase agreements with the Employees' Retirement System for various County buildings and other real property. In addition, the Contra Costa County Public Facilities Corporation was organized November 12, 1981 as a nonprofit public benefit corporation to assist the County in financing various public buildings and facilities.

## Cash Management

Cash temporarily idle during the year was invested in accordance with Government Code 53601 which allows investment maximums of 40% in bankers acceptances, 30% in negotiable certificates of deposit, and up to 30% in commercial paper. There is no limit on investments in collateralized certificates of deposit and U.S. Government issues. The average yield on investments for the fiscal year ending June 30, 1985 was 10.075%.

## General Fixed Assets

The general fixed assets of the County are those fixed assets used in the performance of general governmental functions and exclude the fixed assets of Enterprise and Internal Service Funds. As of June 30, 1985, the general fixed assets of the County amounted to $152,952,493. This amount represents the original cost of the assets and is considerably less than the current value. In accordance with generally accepted accounting principles, depreciation of general fixed assets is not recognized.

## Prospects for Future Years

The budget for 1985-86 is $406,852,681 which is $29,682,328 more than the 1984-85 budget, an increase of 7.9%. This budget includes a $10,349,132 Reserve for Contingencies. The post-Proposition 13 environment continues to impact the County. Future County financing still remains dependent upon three factors: (1) the ability and desire of the state of provide aid, (2) local economic conditions impacting the assessed values of properties, and (3) County management's success in realizing productivity improvements and corresponding cost reductions. Fiscal constraints imposed by the Board of Supervisors and prudent management on the part of staff have minimized any material adverse impacts upon the County to date.

There continues to be the potential for additional initiatives and legislation which can impact state and County finances. The impact of the Federal budget deficit may also have an effect on County financing with the possible reductions in Federal programs. With approximately 48% of funding dependent upon state and Federal monies, control of both finances and programs continues to decrease. The shift away from property tax revenues introduces more uncertainty into forecasting as these other revenues are reflective of the economy and the whim of other legislative bodies.

The County continues to make more effective use of technology as a management tool. The County has continually dealt with problems, and through strong leadership and innovative staff has always developed the needed solutions. This demonstrated leadership and resourcefulness will enable the County to deal with future problems.

## Independent Audit

For over 40 years the policy of the County has been to require an annual audit of the books of account, financial records, and transactions of all departments of the County by independent certified public accountants. This audit is performed by the firm selected by the County Grand Jury each year. This year the Grand Jury selected the firm of Peat, Marwick, Mitchell & Co.

## Certificate of Conformance

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Conformance in Financial Reporting to Contra Costa County for its comprehensive annual financial report for the three preceding fiscal years.

In order to be awarded a Certificate of Conformance, the County must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Conformance is valid for a period of one year only. We believe our current report continues to conform to Certificate of Conformance Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

## Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor-Controller Department. I would like to express my appreciation to all members of the department who assisted and contributed to its preparation. I would also like to thank the members of the Board of Supervisors and the County Administrator for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

Donald L. Bouchet

Donald L. Bouchet
Auditor-Controller

# COUNTY OF CONTRA COSTA
## PUBLIC OFFICIALS
## JUNE 30, 1985

### ELECTED OFFICIALS

**BOARD OF SUPERVISORS**

| | |
|---|---|
| TOM POWERS | DISTRICT 1 |
| NANCY C. FAHDEN | DISTRICT 2 |
| ROBERT I. SCHRODER | DISTRICT 3 |
| SUNNE WRIGHT McPEAK | DISTRICT 4 |
| TOM TORLAKSON | DISTRICT 5 |

**DEPARTMENT HEADS**

| | |
|---|---|
| CARL RUSH | ASSESSOR |
| DONALD L. BOUCHET | AUDITOR-CONTROLLER |
| JAMES R. OLSSON | CLERK-RECORDER |
| GARY T. YANCEY | DISTRICT ATTORNEY |
| RICHARD K. RAINEY | SHERIFF-CORONER |
| ALFRED P. LOMELI | TREASURER-TAX COLLECTOR |

**SUPERIOR COURT JUDGES**

| | |
|---|---|
| ROBERT G. McGRATH | ELLEN S. JAMES |
| RICHARD E. ARNASON | MICHAEL J. PHELAN |
| MAX WILCOX, JR. | COLEMAN F. FANNIN |
| WAYNE A. WESTOVER | E. PATRICIA HERRON |
| GARY E. STRANKMAN | RICHARD L. PATSEY |
| DAVID A. DOLGIN | NORMAN SPELLBERG |
| EDWARD L. MERRILL | RICHARD S. FLIER |
| WILLIAM A. O'MALLEY | |

**MUNICIPAL COURT JUDGES**

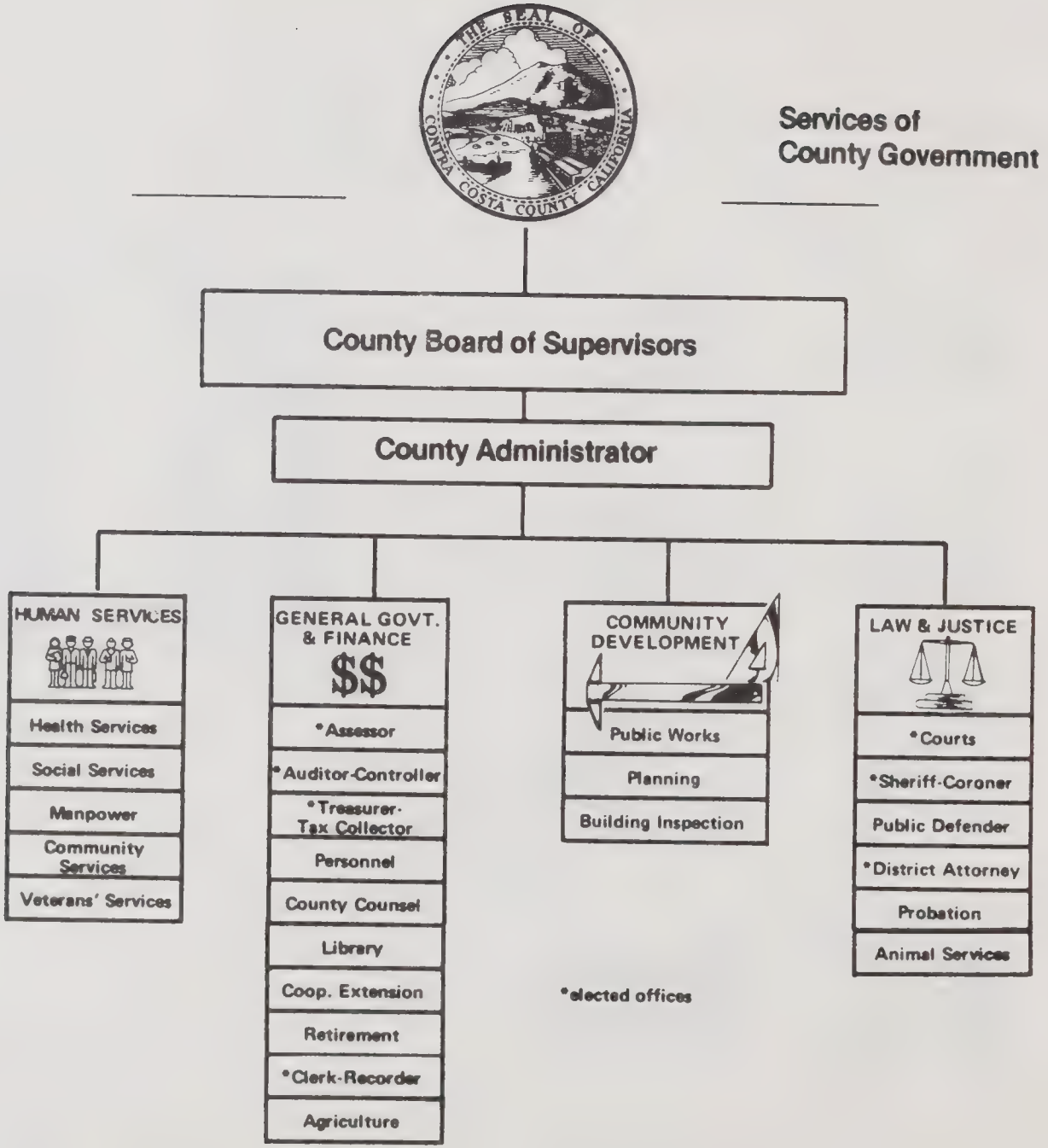
| | |
|---|---|
| ALLEN L. NORRIS | MARK B. SIMONS |
| BESSIE P. DREIBELBIS | JOHN D. HATZENBUHLER |
| JOHN M. ALLEN | JOSEPH R. LONGACRE, JR. |
| GERALD A. BELLECI | JOHN C. MINNEY |
| SAMUEL H. MESNICK | PATRICIA A. McKINLEY |
| DOUGLAS R. CUNNINGHAM | WALTER D. ROGERS |

### APPOINTED OFFICIALS

**DEPARTMENT HEADS**

| | |
|---|---|
| PHILIP J. BATCHELOR | COUNTY ADMINISTRATIVE OFFICER |
| VICTOR J. WESTMAN | COUNTY COUNSEL |
| ERNEST SIEGEL | COUNTY LIBRARIAN |
| DIANE IWASA | DIRECTOR OF ANIMAL SERVICES |
| ROBERT W. GIESE | DIRECTOR OF BUILDING INSPECTION |
| H. FISK PHELPS | DIRECTOR OF COOPERATIVE EXTENSION |
| CECIL L. WILLIAMS | DIRECTOR OF EMERGENCY SERVICES |
| MARK R. FINUCANE | DIRECTOR OF HEALTH SERVICES |
| HARRY D. CISTERMAN | DIRECTOR OF PERSONNEL |
| ANTHONY A. DEHAESUS | DIRECTOR OF PLANNING |
| J. MICHAEL WALFORD | DIRECTOR OF PUBLIC WORKS |
| ROBERT E. JORNLIN | DIRECTOR OF SOCIAL SERVICE |
| JOHN H. DeFREMERY | DIRECTOR OF WEIGHTS & MEASURES |
| RODGER DAVIS | MARSHAL, MUNICIPAL COURTS |
| GERALD S. BUCK | PROBATION OFFICER |
| PATRICK R. MURPHY | PUBLIC DEFENDER |
| ELMER R. RIEGER | VETERANS' SERVICE OFFICER |

# Services of County Government



# Certificate of Conformance in Financial Reporting

Presented to

## Contra Costa County, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1984

A Certificate of Conformance in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to governmental units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) are judged to substantially conform to program standards.

President

Executive Director

# FINANCIAL SECTION

PEAT MARWICK

# AUDITORS' REPORT

The Honorable Grand Jury and the
Honorable Board of Supervisors of the
County of Contra Costa:

We have examined the combined financial statements of the County of Contra Costa as of and for the year ended June 30, 1985 as listed in the accompanying table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned combined financial statements present fairly the financial position of the County of Contra Costa, at June 30, 1985, and the results of its operations and the changes in financial position of its proprietary fund types and similar trust funds for the year then ended, in conformity with generally accepted accounting principles which, except for the change, with which we concur, in the method of accounting for the Public Facilities Corporation as described in note 10 to the financial statements, have been applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements of the County of Contra Costa, taken as a whole. The supplementary financial information as listed in the accompanying table of contents and the columns on the combined financial statements marked "Totals" are presented for purposes of additional analysis and are not a required part of the combined financial statements. The supplementary financial information have been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, such information is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Peat, Marwick, Mitchell & Co.

Walnut Creek, California
November 23, 1985

COUNTY OF CONTRA COSTA

## Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1985
(with comparative totals for June 30, 1984)

| Assets | Governmental Fund Types | | | |
|---|---|---|---|---|
| | General | Special Revenue | Debt Service | Capital Projects |
| Cash and investments | $ 82,377,542 | 17,470,136 | 1,005,756 | 1,849,970 |
| Accounts receivable and accrued revenue | 18,381,208 | 3,316,041 | 49,677 | 1,932 |
| Due from other funds | 12,700,489 | 2,470,868 | 670 | 120,634 |
| Inventories | 933,406 | - | - | - |
| Prepaid expenses | 207,758 | 1,002,119 | - | - |
| Taxes receivable | - | - | - | - |
| Fixed assets, net | - | - | - | - |
| Amount to be provided for retirement of long-term debt | - | - | - | - |
| Total assets | $ 114,600,403 | 24,259,164 | 1,056,103 | 1,972,536 |
| **Liabilities and Fund Equity** | | | | |
| **Liabilities:** | | | | |
| Warrants outstanding | - | - | - | - |
| Short-term obligations | 65,000,000 | - | - | - |
| Accounts payable and accrued liabilities | 9,361,840 | 3,591,544 | 1,523 | 4,802,362 |
| Employee benefits payable | - | - | - | - |
| Due to other funds | 4,450,845 | 4,073,632 | 718 | 537,789 |
| Welfare program advances | 3,788,633 | - | - | - |
| Deferred revenue | 1,714,072 | - | - | - |
| Capital lease obligations | - | - | - | - |
| Unapportioned taxes - impounded | - | - | - | - |
| Due to other agencies and districts | - | - | - | - |
| Bonds payable | - | - | - | - |
| Matured bonds and coupons payable | - | - | - | - |
| Total liabilites | 84,315,390 | 7,665,176 | 2,241 | 5,340,151 |
| **Fund Equity (Deficit):** | | | | |
| Contributed capital | - | - | - | - |
| Investment in general fixed assets | - | - | - | - |
| Retained earnings (deficit) | - | - | - | - |
| Fund Balance: | | | | |
| Reserved for: | | | | |
| Encumbrances | 7,680,132 | 6,393,421 | - | 789,157 |
| Inventories | 933,406 | - | - | - |
| Prepaid expenses | 207,758 | 1,002,119 | - | - |
| Employees' retirement benefits | - | - | - | - |
| Unreserved: | | | | |
| Designated for equipment replacement | 4,675,253 | 36,149 | - | - |
| Undesignated | 16,788,464 | 9,162,299 | 1,053,862 | (4,156,772) |
| Total equity (deficit) | 30,285,013 | 16,593,988 | 1,053,862 | (3,367,615) |
| Total liabilities and fund equity | $ 114,600,403 | 24,259,164 | 1,056,103 | 1,972,536 |

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

## Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1985
(with comparative totals for June 30, 1984)

| Proprietary Fund Types | | Fiduciary Fund Types | Account Groups | | Totals (Memorandum Only) | |
|---|---|---|---|---|---|---|
| Enterprise | Internal Service | Trust and Agency | General Fixed Assets | General Long-term Debt | June 30, 1985 | June 30, 1984 |
| 183,082 | 27,331,920 | 702,705,809 | - | - | 832,924,215 | 739,344,922 |
| 8,521,427 | 553,715 | 26,082,363 | - | - | 56,906,363 | 39,374,483 |
| 2,671,754 | 394,081 | 12,969,210 | - | - | 31,327,706 | 57,280,884 |
| 431,353 | - | 20,583 | - | - | 1,385,342 | 1,416,048 |
| 22,532 | 50,000 | 335,519 | - | - | 1,617,928 | 1,320,691 |
| - | - | 21,325,069 | - | - | 21,325,069 | 19,324,566 |
| 8,496,573 | - | - | 152,952,493 | - | 161,449,066 | 117,643,478 |
| - | - | - | - | 52,623,585 | 52,623,585 | 39,484,036 |
| 20,326,721 | 28,329,716 | 763,438,553 | 152,952,493 | 52,623,585 | 1,159,559,274 | 1,015,189,108 |
| - | - | 15,862,474 | - | - | 15,862,474 | 13,113,917 |
| - | - | - | - | - | 65,000,000 | 64,000,000 |
| 3,995,831 | 19,120,369 | 13,159,057 | - | - | 54,032,526 | 36,459,541 |
| 1,973,743 | - | 715 | - | 9,155,498 | 11,129,956 | 9,295,515 |
| 7,350,879 | 290,812 | 14,623,031 | - | - | 31,327,706 | 57,280,884 |
| - | - | - | - | - | 3,788,633 | 4,059,503 |
| - | - | - | - | - | 1,714,072 | 1,047,302 |
| 570,982 | - | - | - | 8,632,087 | 9,203,069 | 7,217,765 |
| - | - | 41,208,130 | - | - | 41,208,130 | 28,728,450 |
| - | - | 242,057,939 | - | - | 242,057,939 | 209,457,378 |
| - | - | - | - | 34,836,000 | 34,836,000 | 25,445,000 |
| - | - | 399,944 | - | - | 399,944 | 781,794 |
| 13,891,435 | 19,411,181 | 327,311,290 | - | 52,623,585 | 510,560,449 | 456,887,049 |
| 8,687,881 | - | - | - | - | 8,687,881 | 9,151,350 |
| - | - | - | 152,952,493 | - | 152,952,493 | 108,772,414 |
| (2,252,595) | 8,918,535 | - | - | - | 6,665,940 | 2,155,207 |
| - | - | - | - | - | 14,862,710 | 8,913,438 |
| - | - | - | - | - | 933,406 | 997,389 |
| - | - | - | - | - | 1,209,877 | 958,024 |
| - | - | 436,127,263 | - | - | 436,127,263 | 403,291,447 |
| - | - | - | - | - | 4,711,402 | 4,737,960 |
| - | - | - | - | - | 22,847,853 | 19,324,830 |
| 6,435,286 | 8,918,535 | 436,127,263 | 152,952,493 | - | 648,998,825 | 558,302,059 |
| 20,326,721 | 28,329,716 | 763,438,553 | 152,952,493 | 52,623,585 | 1,159,559,274 | 1,015,189,108 |

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - All Governmental Fund Types

Year ended June 30, 1985
(with comparative totals for June 30, 1984)

| | Governmental Fund Types | | | | Totals (Memorandum Only) Year ended | |
|---|---|---|---|---|---|---|
| | General | Special Revenue | Debt Service | Capital Projects | June 30, 1985 | June 30, 1984 |
| Revenues: | | | | | | |
| Taxes | $ 85,179,073 | 34,850,823 | 900,962 | - | 120,930,858 | 108,040,327 |
| Licenses, permits and franchises | 4,630,931 | 1,285,829 | - | - | 5,916,760 | 5,424,285 |
| Fines, forfeitures and penalties | 3,663,576 | 1,489,315 | - | - | 5,152,891 | 4,279,322 |
| Use of money and property | 12,936,683 | 727,643 | 76,399 | 30,921 | 13,771,646 | 11,677,079 |
| Aid from other governmental agencies: | | | | | | |
| State | 100,688,086 | 12,126,697 | 23,910 | - | 112,838,693 | 92,927,366 |
| Federal | 55,246,178 | 6,628,682 | - | - | 61,874,860 | 57,904,808 |
| Other | 112,454 | 2,688,754 | - | 2,902,000 | 5,703,208 | 256,259 |
| Charges for current services | 40,876,415 | 2,808,010 | 219,034 | 282,493 | 44,185,952 | 34,748,736 |
| Other revenues | 1,297,784 | 662,278 | - | 6,709 | 1,966,771 | 2,934,880 |
| Total revenues | 304,631,180 | 63,268,031 | 1,220,305 | 3,222,123 | 372,341,639 | 318,193,062 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government | 28,400,706 | 1,096,783 | - | - | 29,497,489 | 23,500,317 |
| Public protection | 89,754,117 | 36,546,267 | - | - | 126,300,384 | 112,242,523 |
| Health and sanitation | 34,293,236 | 1,129,824 | - | - | 35,423,060 | 14,601,448 |
| Public assistance | 114,482,492 | 4,349,935 | - | - | 118,832,427 | 114,776,454 |
| Education | 105,278 | 6,307,037 | - | - | 6,412,315 | 5,942,516 |
| Public ways and facilities | 7,212,418 | 11,498,443 | - | - | 18,710,861 | 16,227,730 |
| Recreation and culture | 18,918 | 643,178 | - | - | 662,096 | 794,320 |
| Debt service: | | | | | | |
| Principal | - | - | 371,000 | - | 371,000 | 306,000 |
| Interest | 4,199,047 | - | 805,743 | - | 5,004,790 | 6,506,334 |
| Capital outlay | - | - | - | 7,002,181 | 7,002,181 | 1,734,557 |
| Total expenditures | 278,466,212 | 61,571,467 | 1,176,743 | 7,002,181 | 348,216,603 | 296,632,199 |
| Excess of revenues over (under) expenditures before operating transfers | 26,164,968 | 1,696,564 | 43,562 | (3,780,058) | 24,125,036 | 21,560,863 |
| Other financing sources (uses): | | | | | | |
| Operating transfers in | | - | 5,965 | - | 5,965 | 76,375 |
| Operating transfers out | (14,289,884) | (207,509) | - | - | (14,497,393) | (23,940,788) |
| Proceeds from sale of public facilities corporation bonds | - | - | - | - | - | 11,359,686 |
| Total other financing sources (uses) | (14,289,884) | (207,506) | 5,965 | - | (14,491,428) | (12,504,727) |
| Excess (deficiency) of revenues and other sources over (under) expenditures and other uses | 11,875,084 | 1,489,055 | 49,527 | (3,780,058) | 9,633,608 | 9,056,136 |
| Fund balances at beginning of year (note 2-I) | 18,409,929 | 15,104,933 | 1,004,335 | 412,443 | 34,931,640 | 25,236,5[illegible] |
| Fund balances at end of year | $ 30,285,013 | 16,593,988 | 1,053,862 | (3,367,615) | 44,565,248 | 34,292,[illegible] |

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual -
All Governmental Fund Types - Budgeted Basis

Year ended June 30, 1985

| | General Fund | | | Special Revenue Funds | | |
|---|---|---|---|---|---|---|
| | Budget | Actual | Variance - Favorable (Unfavorable) | Budget | Actual | Variance - Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Taxes | $ 85,446,125 | 85,179,073 | (267,052) | 35,149,372 | 34,850,823 | (298,549) |
| Licenses, permits and franchises | 4,730,525 | 4,630,931 | (99,594) | 877,620 | 1,285,829 | 408,209 |
| Fines, forfeitures and penalties | 3,915,222 | 3,663,576 | (251,646) | 1,368,275 | 1,489,315 | 121,040 |
| Use of money and property | 10,825,344 | 12,936,683 | 2,111,339 | 630,901 | 727,643 | 96,742 |
| Aid from other governmental agencies: | | | | | | |
| State | 101,873,801 | 100,688,086 | (1,185,715) | 14,607,724 | 12,126,697 | (2,481,027) |
| Federal | 59,072,213 | 55,246,178 | (3,826,035) | 7,597,572 | 6,628,682 | (968,890) |
| Other | 96,866 | 112,454 | 15,588 | 3,021,636 | 2,688,754 | (332,882) |
| Charges for current services | 42,322,519 | 40,876,415 | (1,446,104) | 2,678,579 | 2,808,010 | 129,431 |
| Other revenues | 1,044,315 | 1,297,784 | 253,469 | 637,461 | 662,278 | 24,817 |
| Total revenues | 309,326,930 | 304,631,180 | (4,695,750) | 66,569,140 | 63,268,031 | (3,301,109) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government | 35,047,323 | 33,440,172 | 1,607,151 | 2,327,869 | 2,203,231 | 124,638 |
| Public protection | 92,418,893 | 90,903,567 | 1,515,326 | 46,604,996 | 39,085,093 | 7,519,903 |
| Health and sanitation | 34,581,704 | 34,579,642 | 2,062 | 1,888,333 | 1,195,208 | 693,125 |
| Public assistance | 119,174,738 | 115,351,920 | 3,822,818 | 5,696,700 | 4,352,087 | 1,344,613 |
| Education | 161,951 | 106,171 | 55,780 | 6,434,711 | 6,314,309 | 120,402 |
| Public ways and facilities | 8,058,668 | 7,546,603 | 512,065 | 16,627,729 | 14,145,796 | 2,481,933 |
| Recreation and culture | 147,523 | 19,222 | 128,301 | 1,370,976 | 669,165 | 701,811 |
| Debt Service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest | 5,190,010 | 4,199,047 | 990,963 | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total expenditures | 294,780,810 | 286,146,344 | 8,634,466 | 80,951,314 | 67,964,889 | 12,986,425 |
| Excess of revenues over (under) expenditures | 14,546,120 | 18,484,836 | 3,938,716 | (14,382,174) | (4,696,858) | 9,685,316 |
| Other financing sources (uses): | | | | | | |
| Operating transfers in | - | - | - | - | - | - |
| Operating transfers out | (14,289,884) | (14,289,884) | - | - | (207,509) | (207,509) |
| Proceeds from sale of public facilities corporation bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | (14,289,884) | (14,289,884) | - | - | (207,509) | (207,509) |
| Excess (deficiency) of revenues and other sources over (under) expenditures and other uses | 256,236 | 4,194,952 | 3,938,716 | (14,382,174) | (4,904,367) | 9,477,807 |
| Add reserve for encumbrances | 7,680,132 | 7,680,132 | - | 6,393,422 | 6,393,422 | - |
| Fund balances at beginning of year (note 2-I) | 18,409,929 | 18,409,929 | - | 15,104,933 | 15,104,933 | - |
| Fund balances at end of year | $ 26,346,297 | 30,285,013 | 3,938,716 | 7,116,181 | 16,593,988 | 9,477,807 |

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual -
All Governmental Fund Types - Budgeted Basis

Year ended June 30, 1985

| Debt Service Funds | | | Capital Projects Funds | | | Totals (Memorandum Only) | | |
|---|---|---|---|---|---|---|---|---|
| Budget | Actual | Variance - Favorable (Unfavorable) | Budget | Actual | Variance - Favorable (Unfavorable) | Budget | Actual | Variance - Favorable (Unfavorable) |
| 877,763 | 900,962 | 23,199 | - | - | - | 121,473,260 | 120,930,858 | (542,402) |
| - | - | - | - | - | - | 5,608,145 | 5,916,760 | 308,615 |
| - | - | - | - | - | - | 5,283,497 | 5,152,891 | (130,606) |
| - | 76,399 | 76,399 | 72,140 | 30,921 | (41,219) | 11,528,385 | 13,771,646 | 2,243,261 |
| - | 23,910 | 23,910 | - | - | - | 116,481,525 | 112,838,693 | (3,642,832) |
| - | - | - | - | - | - | 66,669,785 | 61,874,860 | (4,794,925) |
| - | - | - | 129,000 | 2,902,000 | 2,773,000 | 3,247,502 | 5,703,208 | 2,455,706 |
| - | 219,034 | 219,034 | 89,850 | 282,493 | 192,643 | 45,090,948 | 44,185,952 | (904,996) |
| - | - | - | - | 6,709 | 6,709 | 1,681,776 | 1,966,771 | 284,995 |
| 877,763 | 1,220,305 | 342,542 | 290,990 | 3,222,123 | 2,931,133 | 377,064,823 | 372,341,639 | (4,723,184) |
| - | - | - | - | - | - | 37,375,192 | 35,643,403 | 1,731,789 |
| - | - | - | - | - | - | 139,023,889 | 129,988,660 | 9,035,229 |
| - | - | - | - | - | - | 36,470,037 | 35,774,850 | 695,187 |
| - | - | - | - | - | - | 124,871,438 | 119,704,007 | 5,167,431 |
| - | - | - | - | - | - | 6,596,662 | 6,420,480 | 176,182 |
| - | - | - | - | - | - | 24,686,397 | 21,692,399 | 2,993,998 |
| - | - | - | - | - | - | 1,518,499 | 688,387 | 830,112 |
| 371,000 | 371,000 | - | - | - | - | 371,000 | 371,000 | - |
| 993,005 | 805,743 | 187,262 | - | - | - | 6,183,015 | 5,004,790 | 1,178,225 |
| - | - | - | 726,413 | 7,791,338 | (7,064,925) | 726,413 | 7,791,338 | (7,064,925) |
| 1,364,005 | 1,176,743 | 187,262 | 726,413 | 7,791,338 | (7,064,925) | 377,822,542 | 363,079,314 | 14,743,228 |
| (486,242) | 43,562 | 529,804 | (435,423) | (4,569,215) | (4,133,792) | (757,719) | 9,262,325 | 10,020,044 |
| 5,178 | 5,965 | 787 | - | - | - | 5,178 | 5,965 | 787 |
| - | - | - | - | - | - | (14,289,884) | 14,497,393 | (207,509) |
| - | - | - | - | - | - | - | - | - |
| 5,178 | 5,965 | 787 | - | - | - | (14,284,706) | 14,491,428 | (206,722) |
| (481,064) | 49,527 | 530,591 | (435,423) | (4,569,215) | (4,133,792) | (15,042,425) | (5,229,103) | 9,813,322 |
| - | - | - | 57,360 | 789,157 | 731,797 | 14,130,914 | 14,862,711 | 731,797 |
| 1,004,335 | 1,004,335 | - | 412,443 | 412,443 | - | 34,931,640 | 34,931,640 | - |
| 523,271 | 1,053,862 | 530,591 | 34,380 | (3,367,615) | (3,401,995) | 34,020,129 | 44,565,248 | 10,545, |

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenses and Changes
in Retained Earnings/Fund Balances -
All Proprietary Fund Types and Similar Trust Funds

Year ended June 30, 1985
(with comparative totals for June 30, 1984)

| | Proprietary Fund Types | | Fiduciary Fund Type | Totals (Memorandum Only) | |
|---|---|---|---|---|---|
| | | Internal | Pension | Year ended | |
| | Enterprise | Service | Trust | June 30, 1985 | June 30, 1984 |
| Revenues: | | | | | |
| Use of money and property | $ - | 2,561,895 | 40,798,032 | 43,359,927 | 40,136,333 |
| Charges for current services | 59,024,400 | 12,233,866 | 3,603 | 71,261,869 | 71,539,372 |
| Contributions | - | - | 21,672,561 | 21,672,561 | 25,600,006 |
| Loss on disposal or retirement of trust investments | - | - | (3,566,309) | (3,566,309) | (477,055) |
| Total revenues | 59,024,400 | 14,795,761 | 58,907,887 | 132,728,048 | 136,798,656 |
| Expenses: | | | | | |
| Salaries and employee benefits | 35,694,618 | 67,966 | 281,771 | 36,044,355 | 41,148,109 |
| Services and supplies | 37,045,317 | 5,049,318 | 177,784 | 42,272,419 | 46,548,511 |
| Depreciation | 972,198 | - | - | 972,198 | 931,132 |
| Benefits and claims | - | 9,079,745 | 25,612,516 | 34,692,261 | 31,516,830 |
| Total expenses | 73,712,133 | 14,197,029 | 26,072,071 | 113,981,233 | 120,144,582 |
| Operating income (loss) | (14,687,733) | 598,732 | 32,835,816 | 18,846,815 | 16,654,074 |
| Nonoperating expense - net | 578,822 | - | - | 578,822 | (2,862) |
| Operating transfers in | 14,289,884 | - | - | 14,289,884 | 23,022,781 |
| Operating transfers out | - | - | - | - | - |
| Net income | 180,973 | 598,732 | 32,835,816 | 33,615,521 | 39,673,993 |
| Depreciation on fixed assets financed by grants | 52,781 | - | - | 52,781 | 56,159 |
| Retained earnings (deficit)/fund balances at beginning of year | (2,486,349) | 4,641,556 | 403,291,447 | 405,446,654 | 367,582,104 |
| Adjustment to beginning fund balance (note 10) | - | 3,678,247 | - | 3,678,247 | - |
| Cumulative effect of change in accounting principle | - | - | - | - | (1,865,602) |
| Retained earnings (deficit)/fund balances at end of year | $ (2,252,595) | 8,918,535 | 436,127,263 | 442,793,203 | 405,446,654 |

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Combined Statement of Changes in Financial Position -
All Proprietary Fund Types and Similar Trust Funds

Year ended June 30, 1985
(with comparative totals for June 30, 1984)

| | Proprietary Fund Types | | Fiduciary Fund Type | Totals (Memorandum Only) | |
|---|---|---|---|---|---|
| | | | | Year ended | |
| | Enterprise | Internal Service | Pension Trust | June 30, 1985 | June 30, 1984 |
| Funds provided (used) by operations: | | | | | |
| Net income (loss) before operating transfers | $(14,108,911) | 598,732 | 32,835,816 | 19,325,637 | 16,651,212 |
| Items not requiring (providing) the use of funds: | | | | | |
| Depreciation | 972,198 | - | - | 972,198 | 931,132 |
| Transfer of assets | (463,469) | - | - | (463,469) | (1,267,429) |
| Total funds provided (used) by operations before operating transfers | (13,600,182) | 598,732 | 32,835,816 | 19,834,366 | 16,314,915 |
| Operating transfers (net) | 14,289,884 | - | - | 14,289,884 | 23,022,781 |
| Adjustment to beginning fund balance | - | 3,678,247 | - | 3,678,247 | - |
| Increase in accounts payable and accrued liabilities | - | 1,706,461 | 500,260 | 2,206,721 | 3,003,780 |
| Increase in Employee Benefits Payable | 144,074 | - | - | 144,074 | 1,843,409 |
| Increase in amounts due to other funds | - | - | 54,902 | 54,902 | 171,647 |
| Decrease in accounts receivable and accrued revenue | 2,734,514 | 128,965 | - | 2,863,479 | 4,801,079 |
| Decrease in inventories | - | - | - | - | 103,198 |
| Decrease in prepaid expenses and deposits | - | - | - | - | 29,760 |
| Decrease in amounts due from other funds | 4,553,679 | 542,417 | 35,440 | 5,131,536 | 14,181,709 |
| Increase in capital lease obligations | - | - | - | - | 118,981 |
| Net decrease in fixed assets | - | - | - | - | 301,266 |
| Total funds provided | 8,121,969 | 6,654,822 | 33,426,418 | 48,203,209 | 63,892,525 |
| Funds used for: | | | | | |
| Increase in accounts receivable and accrued revenue | - | - | 1,997,560 | 1,997,560 | 1,303,659 |
| Increase in amounts due from other funds | - | - | - | - | 4,206,179 |
| Increase in inventories | 30,152 | - | - | 30,152 | - |
| Increase in prepaid expenses and deposits | 18,749 | - | 13,106 | 31,855 | 17,190 |
| Net increase in fixed assets | 544,926 | - | - | 544,926 | - |
| Decrease in accounts payable and accrued liabilities | 590,099 | - | - | 590,099 | 172,467 |
| Decrease in other current liabilities | - | - | 13,025 | 13,025 | - |
| Decrease in amounts due to other funds | 7,189,276 | 103,447 | - | 7,292,723 | 4,819,584 |
| Decrease in capital lease obligations | 59,853 | - | - | 59,853 | - |
| Decrease in retained earnings/fund balance: | | | | | |
| Cummulative effect of change in accounting principle | - | - | - | - | 1,865,602 |
| Total funds used | 8,433,055 | 103,447 | 2,023,691 | 10,560,193 | 12,384,681 |
| Net increase (decrease) in cash and investments | (311,086) | 6,551,375 | 31,402,727 | 37,643,016 | 51,507,844 |
| Cash and investments at beginning of year | 494,168 | 20,780,545 | 395,074,186 | 416,348,899 | 364,841,055 |
| Cash and investments at end of year | $ 183,082 | 27,331,920 | 426,476,913 | 453,991,915 | 416,348,899 |

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

June 30, 1985

(1) Definition of Reporting Entity

The County of Contra Costa (the "County") is a political subdivision created by the State of California. As such it can exercise the powers specified by the Constitution and statutes of the State. The County is governed by a five member elected Board of Supervisors.

The County reporting entity includes all significant organizations, departments and agencies over which the Board of Supervisors exercises oversight and budgeting responsibilities. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and the scope of public service. Included are: the County's General Fund, Public Facilities Corporation, Redevelopment Agency, Pension Trust Fund, Special Districts under the Board, other Special Revenue Funds, Capital Projects Funds, Internal Service Funds, Long Term Debt Account Group, General Fixed Asset Account Group, and the enterprise operations of the Hospital, Health Maintenance Organization, Airport and Special Aviation.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, various redevelopment agencies established by local city governments, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations with their own governmental powers and constituencies and over which the Board of Supervisors has no oversight responsibility. Accordingly, they are not included in the acccompanying combined financial statements, except as to their assets held by the County (principally cash and investments held by the County Treasurer) as discussed under "Fiduciary Funds."

(2) Summary of Significant Accounting Policies

The accounting policies of the County of Contra Costa conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

A. Basis of Presentation - Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements as follows:

GOVERNMENTAL FUNDS

General Fund — The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(2) Summary of Significant Accounting Policies, Continued

GOVERNMENTAL FUNDS, CONTINUED

Special Revenue Funds -- Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds -- Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term debt obligation principal, interest and related costs.

Capital Projects Funds -- Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by Proprietary Funds.

PROPRIETARY FUNDS

Enterprise Funds -- Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds -- Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis, including the County's self-insurance activities.

FIDUCIARY FUNDS

Trust and Agency Funds -- Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust, and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Included in the Trust and Agency Funds at June 30, 1985, are the assets and liabilities of the employees deferred compensation plan, which amounted to $6,480,353.

ACCOUNT GROUPS

General Fixed Assets Account Group -- This group of accounts is established to account for recorded fixed assets of the County, other than those accounted for in the proprietary fund types.

General Long-Term Debt Account Group -- This group of accounts is established to account for all long-term obligations, including claim liabilities and vested compensation of the County except those accounted for in the proprietary fund types.

(Continued)

(2) Summary of Significant Accounting Policies, Continued

B. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental agency and expendable trust funds. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Receipts for licenses, permits and franchises, fines, forfeitures and penalties, charges for current services, interest and other revenues are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Revenues from secured property taxes are recorded under the alternate method of apportionment as described in note 4. Revenues from unsecured property taxes are recorded when apportioned, based on receipt. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Expenditures are recognized under the modified accrual basis of accounting with the exception of principal and interest on general long-term debt, which is recognized when due.

All Proprietary funds and Nonexpendable Trust and Pension Trust Funds are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when they are earned, and expenses are recognized when they are incurred.

C. Budget and Budgetary Accounting

In accordance with the provisions of Sections 29000 and 29143 inclusive of the government code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget on or before August 30, for each fiscal year. The County budget is an accumulation of current operating budgets from individual departments within the General Fund totaling to the General Fund, Special Revenue Funds and Capital Projects Funds budgets. Budgets for these funds are adopted on a basis consistent with generally accepted accounting principles.

Any amendments or transfers of appropriations between object levels within the same department or between departments within any fund are authorized by the County administrative office and must be approved by the County's Board of Supervisors. Supplemental appropriations necessary and normally financed by unanticipated revenues during the year must be approved by the Board. A formal supplementary budgetary report is issued separately to integrate such amendments into the original appropriations and financing sources. All unused appropriations lapse at year end.

Comparisons of budget to actual for the General, Special Revenue, Capital Projects and Debt Service Funds are presented on a budgetary basis. The budget for each of these funds has been legally adopted by the Board of Supervisors of Contra Costa County. Expenditures are controlled on the object level for all budgets within the County. There are no excess expenditures over the related appropriations in any object level within any fund. Budgeted amounts are reported as amended. Any individual amendments were not material in relation to the original appropriations.

D. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, and Capital Projects Funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

E. Investments

Investments are stated at cost which approximates market.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(2) Summary of Significant Accounting Policies, Continued

F. Inventory

Inventory is valued at the lower of cost (on a first-in, first-out basis) or market. Inventory within the general fund consists of expendable supplies held for consumption. The reserve for inventory is equal to the amount of inventory to indicate that a portion of the fund balance is not available for future expenditure.

G. Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Fixed Assets - Proprietary Fund Types

Fixed assets owned by the proprietary fund types are stated at cost or estimated fair market value. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

| | |
|---|---|
| Buildings | 25-40 years |
| Improvements | 10-20 years |
| Equipment | 3-20 years |

H. Vacation and Sick Leave

Under terms of union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation days. Employees are not reimbursed for accumulated sick leave. The accrued vacation pay at June 30, 1985 is $11,129,956 including $9,155,498 attributable to the general fund. The general fund amount is not expected to be liquidated in the following year with expendable available financial resources therefore the entire payable is reflected in the General Long-Term Debt Group of Accounts.

I. Reclassifications

Certain individual funds have been reclassified. The impact of the reclassifications are as follows:

| | Special Revenue | Debt Service | Capital Projects |
|---|---|---|---|
| Fund balance as previously reported | $ 5,318,296 | - | 449,717 |
| Reclassifications: | | | |
| Redevelopment Agency | 37,274 | - | (37,274) |
| Special Districts under the Board of Supervisors | 9,749,363 | 1,004,335 | - |
| | $ 15,104,933 | 1,004,335 | 412,443 |

(Continued)

(2) Summary of Significant Accounting Policies, Continued

I. Reclassifications, Continued

The equity related to the Special Districts under the Board of Supervisors being transferred to the Special Revenue and Debt Service Fund Groups was previously reported in the Trust and Agency Group as due to other agencies and districts.

During fiscal 1985 the expenditures for Mental Health Programs were transferred to the County General Fund from the Hospital Enterprise Fund.

J. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative data (i.e., presentation of prior year totals by fund type) have not been presented.

K. Total Columns on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(3) Pension Trust Fund Investments

At June 30, 1985, the cost and estimated market value of securities in the Pension Trust Fund (Employee Retirement System) are as follows:

| | Book Value | Market |
|---|---|---|
| Equity Securities | $ 99,205,873 | 113,666,867 |
| Debt Securities | 271,949,907 | 281,452,113 |
| | $ 371,155,780 | 395,118,980 |

(4) Property Tax

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property which is situated in the County as of the preceding March 1. Property taxes on the secured roll are due in two installments; November 1 and February 1 of the fiscal year. If unpaid, such taxes become delinquent on December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date, (March 1), and become delinquent, if unpaid, on August 31.

Property taxes are recorded as revenue and receivables when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll (approximately October 1 of each year).

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(4) Property Tax, Continued

Under the alternate apportionment method, specified amounts of penalties, interest collected on delinquent secured taxes, and funds from sales of tax-deeded properties are held in trust in the Secured Tax Losses Reserve Fund. This reserve is used to fund the apportionment of taxes. In accordance with the modified accrual basis of accounting, property taxes which have been collected in advance of the levy year have been recorded as deferred property tax revenues.

Effective July 1, 1983, the County enacted a system of supplemental property taxes based on changes in assessed values between the date of real property sales and construction and the next normal assessment date. The additional supplemental property taxes are prorated from the first of the month following the date of such occurrence. During 1983-84, the resultant additional taxes related to the 1% base rate were apportioned to the local school district, while the amounts above the base rate were apportioned to the appropriate debt service funds. For fiscal year 1984-85 and thereafter, these supplemental property taxes will be apportioned in the same ratio as taxes levied on the regular property tax roll.

(5) Fixed Assets

A summary of changes in general fixed assets follows:

| | Balance July 1, 1984 | Additions | Deletions | Balance June 30, 1985 |
|---|---|---|---|---|
| Land | $ 7,117,808 | 1,682,128 | - | 8,799,936 |
| Buildings and improvements | 78,921,930 | 3,286,734 | 6,049 | 82,202,615 |
| Buildings and improvements: | | | | |
| Lease purchase | 27,545,515 | 1,174,790 | 694,481 | 28,025,824 |
| Equipment | 29,157,106 | 2,649,613 | 1,673,716 | 30,133,003 |
| Equipment: Lease purchase | 2,452,446 | 1,338,669 | - | 3,791,115 |
| Total | $ 145,194,805 | 10,131,934 | 2,374,246 | 152,952,493 |

A summary of proprietary fund type property, plant and equipment at June 30, 1985 follows:

| | Hospital | Health Maintenance Organization | Airport | Total Enterprise Funds |
|---|---|---|---|---|
| Land | $ 95,024 | - | 655,308 | 750,332 |
| Buildings and improvements | 8,056,011 | 59,067 | 4,769,265 | 12,884,343 |
| Equipment | 2,389,832 | 54,766 | 31,159 | 2,475,757 |
| Equipment: Lease purchase | 776,034 | 412,762 | - | 1,188,796 |
| Total | 11,316,901 | 526,595 | 5,455,732 | 17,299,228 |
| Less accumulated depreciation and amortization | 6,421,062 | 287,129 | 2,094,464 | 8,802,655 |
| Net | $ 4,895,839 | 239,466 | 3,361,268 | 8,496,573 |

(Continued)

(6) Due to/from Other Funds

Account balances at June 30, 1985, in thousands of dollars are as follows:

| | Receivables | Payables |
|---|---|---|
| General Fund | $ 12,701 | 4,451 |
| Special Revenue Funds: | | |
| Fire Protection | 27 | 184 |
| Sanitation | 19 | 29 |
| Service Areas | 99 | 136 |
| Police Services | - | 998 |
| Flood Control | 1,708 | 1,899 |
| Courthouse Facilities | 42 | 3 |
| Other Special Revenue | 93 | 11 |
| Road | 385 | 685 |
| Federal Revenue Sharing | 30 | 1 |
| Criminal Justice | 61 | 83 |
| Library | 7 | 46 |
| Capital Projects Funds: | | |
| Los Medanos Project | 121 | 130 |
| Redevelopment Agency | - | 407 |
| Enterprise Funds: | | |
| Hospital | 1,073 | 2,124 |
| Health Maintenance Organization | 1,564 | 5,124 |
| Internal Service Funds: | | |
| Self-Insurance | 394 | 290 |
| Pension Trust: | | |
| Employees Retirement System | 1,718 | 418 |
| Trust and Agency: | | |
| Districts under Local Board | 316 | 127 |
| Tax Collection Districts | 400 | 572 |
| School Districts | 5,937 | 5,883 |
| Departmental Trusts | 1,987 | 5,626 |
| Tax Distribution Trusts | 2,611 | 1,998 |
| | $ 31,328 | 31,328 |

(Continued)

(7) Short Term Notes

On June 30, 1985, the County had short term optional tax and revenue anticipation notes outstanding of $65,000,000 bearing interest during 1984-85 from 4.30% to 7.0%. These notes, issued July 1, 1984, were redeemed on July 31, 1985 from taxes and other revenues transferred to a fiscal agent during 1984-85. Total interest paid on the notes during fiscal year 1985 was $3,828,232.

(8) Lease Commitments

The County has leasing arrangements covering various County land, buildings and equipment as follows:

Capital Leases

Included in fixed assets are various County buildings, under lease/purchase agreements with the Employees' Retirement Association. The County has an option to purchase each of the properties at any time during the term of each lease for the remaining amount of the capital lease obligation, subject in some cases to a premium ranging from 5.0 percent to 9.5 percent. In the event the County does not exercise its option to purchase a building, the Retirement Association has the option to purchase the County land on which the building is located at its fair market value at the time the lease terminates. The County also has lease/purchase agreements with non-profit Public Facilities Corporations. The buildings under these lease agreements are included in fixed assets. The obligations related to the Public Facilities Corporation and the capital leases are summarized in note 9.

Operating Leases

Total rental expense for the year ended June 30, 1985 for all operating leases and month-to-month lease arrangements amounted to $5,993,345 for the General Fund, $408,096 for the Special Revenue Funds, and $1,272,749 for the Hospital Enterprise Fund.

At June 30, 1985, the future minimum rental payments required under operating leases for buildings and equipment, other than month-to-month lease arrangements, are as follows:

| Fiscal year ending June 30, | General Fund | Special Revenue Funds | Hospital Enterprise Fund |
|---|---|---|---|
| 1986 | $ 2,547,032 | 15,059 | 432,277 |
| 1987 | 2,141,982 | 11,925 | 398,291 |
| 1988 | 1,510,940 | 7,200 | 260,494 |
| 1989 | 1,046,599 | 1,800 | 14,273 |
| 1990 | 578,408 | 1,800 | 1,548 |
| Thereafter | 2,817,297 | 750 | - |
| | $ 10,642,258 | 38,534 | 1,106,883 |

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(9) General Long-term Obligations

Following is a summary of changes in long-term obligations for the year ended June 30, 1985 (in thousands):

| | Balance July 1, 1984 | Additions | Retirements | Balance June 30, 1985 |
|---|---|---|---|---|
| General | | | | |
| Capital leases | $ 8,120 | 2,122 | 1,610 | 8,632 |
| Public Facilities Corporation Revenue Bonds | 25,445 | - | 495 | 24,950 |
| Special Revenue General Obligation Bonds | 10,257 | - | 371 | 9,886 |
| Accumulated Unpaid Employee Leave Benefits | 8,454 | 702 | - | 9,156 |
| Total | $ 52,276 | 2,824 | 2,476 | 52,624 |
| Enterprise | | | | |
| Capital Leases | $ 631 | 176 | 236 | 571 |
| Accumulated Unpaid Employee Leave Benefits | 1,830 | 144 | - | 1,974 |
| Total | $ 2,461 | 320 | 236 | 2,545 |

Following is a schedule of requirements to maturity for long-term obligations, excluding unpaid Employee Leave Benefits, outstanding at June 30, 1985 (in thousands):

| Fiscal year ending June 30, | Capital Leases | Special Revenue Fund Bonds | Public Facilities Corporation | Enterprise | Total |
|---|---|---|---|---|---|
| 1986 | $ 2,357 | 1,186 | 3,177 | 275 | 6,995 |
| 1987 | 2,294 | 1,156 | 3,188 | 230 | 6,868 |
| 1988 | 1,474 | 1,157 | 3,200 | 90 | 5,921 |
| 1989 | 898 | 1,145 | 3,226 | 60 | 5,329 |
| 1990 | 611 | 1,102 | 3,226 | - | - |
| 1991-1995 | 2,713 | 4,949 | 15,065 | - | - |
| 1996-2000 | 2,778 | 4,559 | 10,871 | - | - |
| 2001 + | 702 | 3,374 | 7,302 | - | - |
| Total | 13,827 | 18,628 | 49,255 | 655 | 82,365 |
| Less amount representing interest | 5,195 | 8,742 | 24,305 | 84 | 38,326 |
| Liability at June 30, 1985 | $ 8,632 | 9,886 | 24,950 | 571 | 44,039 |

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(9) General Long-term Obligations, Continued

Individual issues bonds and certificates of participation payable at June 30, 1985 are as follows (in thousands):

| Issue | Original Issue | Annual Installments | Final Payment | Interest Rates | Payable at 6/30/85 |
|---|---|---|---|---|---|
| PUBLIC FACILILTIES CORPORATION (A) | | | | | |
| Lease Revenue Bonds | | | | | |
| Juvenile hall | $ 2,380 | $ 120-215 | 1993 | 6.0-6.25 | $ 1,365 |
| 40 Muir Road, 630 Court | 3,850 | 115-470 | 1998 | 6.8-8.8 | 3,605 |
| Certificates of Participation | | | | | |
| 30 Muir Road, 610 Court | 4,615 | 85-300 | 1997 | 5.5-9.4 | 4,430 |
| Bisso Lane | 1,810 | 60-155 | 1992 | 6.0-8.5 | 1,750 |
| Administrative library | 13,800 | 135-770 | 2004 | 7.0-10.25 | 13,800 |
| | | | | | 24,950 |
| DEBT SERVICE FUND BONDS (B) | | | | | |
| Fire Protection | 450 | 30-35 | 1989 | 4.5-4.6 | 125 |
| Sanitation | 4,760 | 231-1,066 | 2002 | 3.875-11.75 | 3,761 |
| Recreation and park | 6,750 | 135-540 | 2004 | 8.0-7.5 | 5,900 |
| Storm drainage | 200 | 5 | 2005 | 4.0-4.25 | 100 |
| | | | | | 9,886 |
| Total | | | | | $ 34,836 |

(A) Debt service payments are made from lease payments by the County General Fund and Library Fund to the Public Facilities Corporation.

(B) Debt service payments are made from restricted property taxes and other revenues recorded in the Debt Service funds.

(Continued)

(10) Adjustment to Beginning Fund Balance

The Public Facilities Corporation was incorporated November 12, 1981 as a non-profit organization for the purpose of financing the acquisition, construction, improvement and remodeling of public buildings and facilities for the County. Since inception of the Public Facilities Corporation, the County only recorded the bonds payable and the capital lease assets in the General Purpose Financial Statements. Effective July 1, 1984 the statements include all the assets, liabilities and operations of the Public Facilities Corporation. Inclusion of these items requires an adjustment to the beginning fund balance in the amount of $3,678,247 to reflect the operations of the Public Facilities Corporation since inception to the end of the 1984 fiscal year.

(11) Deficit Fund Balances

Commencing with fiscal year 1980-81 the County segregated the Hospital Enterprise Fund into two enterprise funds for accounting purposes: the Health Maintenance Organization Enterprise Fund and the Hospital Enterprise Fund. At June 30, 1985 the Health Maintenance Organization Enterprise Fund had a retained earnings balance of $12,661 and the Hospital Enterprise Fund had a deficit retained earnings balance of $3,741,061. It is anticipated that part of this deficit will be funded through a reduction in operating expenditures, increased revenue from other sources, transfers from the Health Maintenance Organization Enterprise Fund and, subsidies from the General Fund in the 1985-86 fiscal year. It is also anticipated that a portion of the deficit which is related to the excess of depreciation over capital expenditures and to the long-term vacation liability accrual will remain for one or more fiscal years.

The Public Liability Insurance Fund had a deficit retained earnings of $1,184,580. These deficits are expected to be recovered by increased contributions.

(12) Pension Plan

The County has a contributory pension plan covering substantially all its employees. Pension costs for the fiscal year ended June 30, 1985 is $34,607,000 for employer and employee contributions which includes amortization of past service cost by July 1, 2010. Employer and employee contributions for the year ended June 30, 1985 approximated $16,299,000 and $4,157,000, respectively. Contributions made by Special Districts and Special District Employees for the year ended June 30, 1985 approximated $1,697,000 and $587,000, respectively.

The County's funding policy is to make contributions to the plan based upon rates adopted by the Board of the Contra Costa County Employees Retirement Association and the County Board of Supervisors. The difference between the actuarially determined pension cost and the actual contributions made to the fund was funded by a transfer from the fund surplus of the plan to actual reserves.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(12) Pension Plan, Continued

At January 1, 1985, the date of the most recent actuarial valuation, the actuarially computed present value of accumulated plan benefits are summarized as follows:

Actuarial present value of accumulated plan benefits:

| | |
|---|---|
| Vested | $ 478,057,000 |
| Nonvested | 7,634,000 |
| | 485,691,000 |
| Less net assets available for benefits | 417,294,000 |
| Unfunded actuarial present value of accumulated plan benefits | $ 68,397,000 |

The assumed rate of return used in determining the actuarial present value of accumulated plan benefits is 8-1/2%. Net assets available for benefits are stated at book value which exceeds market by $2,649,000

(13) Segment Information for Enterprise Funds

The key financial data for the Enterprise Funds for the year ended June 30, 1985, are as follows:

| | Airport | Special Aviation | Hospital | Health Maintenance Organization | Total Enterprise Funds |
|---|---|---|---|---|---|
| Operating revenues | $ 782,591 | - | 42,503,211* | 15,738,598 | 59,024,400 |
| Operation expenses (other than depreciation) | 646,107 | - | 51,463,307 | 20,630,521 | 72,739,935 |
| Depreciation | 150,130 | - | 725,038 | 97,030 | 972,198 |
| Operating income (loss) | (13,646) | - | (9,685,134) | (4,988,953) | (14,687,733) |
| Non-operating revenues (expense) | 677,227 | (98,405) | - | - | 578,822 |
| Operating transfers in | - | - | 10,364,401 | 3,925,483 | 14,289,884 |
| Net income (loss) | $ 663,581 | (98,405) | 679,267 | (1,063,470) | 180,973 |
| Property, plant and equipment: | | | | | |
| Additions | 700,034 | - | 330,062 | 18,585 | 1,048,681 |
| Deletions | - | - | 503,755 | - | 503,755 |
| Net working capital | 81,032 | (76,810) | 4,154,802 | 572,186 | 4,731,210 |
| Total assets | 4,005,043 | 27,090 | 13,563,591 | 2,730,997 | 20,326,721 |
| Long-term liabilities | - | - | 396,379 | 174,603 | 570,982 |
| Total equity | 3,440,967 | (98,405) | 3,070,063 | 22,661 | 6,435,286 |

*Net of provisions for bad debts and contractual adjustments of $2,504,008 and $8,529,787, respectively.

(Continued)

(13) Segment Information for Enterprise Funds, Continued

Accounts receivable and accrued revenue of the Hospital Enterprise Fund are reflected net of allowances for bad debts and contractual adjustments of $20,982,100 and $9,373,655, respectively.

As of June 30, 1985, the Hospital Fund had borrowed $5,090,000 from various County funds.

The County pays a subsidy to the Hospital Enterprise Fund to provide resources to the fund for the operating costs of the Hospital which are in excess of the operating revenues. Subsidies for the last three years are as follows:

| Year ended June 30, | Contribution to Hospital |
|---|---|
| 1983 | $ 15,432,000 |
| 1984 | 23,023,000 |
| 1985 | 14,290,000 |

(14) Commitments and Contingencies

A. Insurance

The County is entirely self-insured for claims relating to public liability (excluding the airport), automobile accidents, medical malpractice and workers' compensation and unemployment. In addition, the County became self-insured in 1981 for costs of its employees' dental and its management employees' long-term disability programs. Internal Service funds are used to account for the County's self-insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated charges for self-insured claims. Charges to operating funds are recorded as expenditures of such funds and revenues of the Internal Service funds. Accruals and payments of claims are recorded in the Internal Service funds. The recorded liability is the County's best estimate based on available information and may be revised as further information is obtained and as pending cases are litigated.

B Grants

The County participates in a number of Federal and State grant programs subject to financial and compliance audit by the grantors or their representatives. Audits of certain grant programs including the year ended June 30, 1985, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The County believes that such disallowances, if any, would not have a material effect on the combined financial statements.

# SUPPLEMENTARY FINANCIAL INFORMATION

# GENERAL FUND

GENERAL FUND

Accounts for the legally authorized activities of the county not provided for in other restricted funds. General Fund revenues are derived from such sources as taxes, licenses and permits, fines, forfeitures and penalties, use of money and property, aid from other governmental agencies, charges for current services, and other revenue. General Fund expenditures and encumbrances are classified by the functions of general governmental, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreational and cultural services. Appropriations are made from the fund annually. The fund will continue to exist indefinitely.

COUNTY OF CONTRA COSTA
GENERAL FUND BALANCE SHEET
JUNE 30, 1985
(With comparative totals for June 30, 1984)

| Assets | | June 30,1985 | June 30, 1984 |
|---|---|---|---|
| Cash and investments | $ | 82,377,542 | 74,433,799 |
| Accounts receivable and accrued revenue | | 18,381,208 | 10,823,169 |
| Due from other funds | | 12,700,489 | 16,282,346 |
| Inventories | | 933,406 | 997,389 |
| Prepaid expenses and deposits | | 207,758 | 277,548 |
| Total assets | $ | 114,600,403 | 102,814,251 |
| **Liabilities and Fund Equity** | | | |
| **Liabilities:** | | | |
| Short term obligations | | 65,000,000 | 64,000,000 |
| Accounts payable and accrued liabilities | | 9,361,840 | 8,458,644 |
| Due to other funds | | 4,450,845 | 6,838,873 |
| Welfare program advances | | 3,788,633 | 4,059,503 |
| Deferred revenue | | 1,714,072 | 1,047,302 |
| Total liabilities | | 84,315,390 | 84,404,322 |
| **Fund Equity:** | | | |
| Fund Balance: | | | |
| Reserved for: | | | |
| Encumbrances | | 7,680,132 | 3,328,758 |
| Inventories | | 933,406 | 997,389 |
| Prepaid expenses | | 207,758 | 277,548 |
| Unreserved: | | | |
| Designated for equipment replacement | | 4,675,253 | 4,704,850 |
| Undesignated | | 16,788,464 | 9,101,384 |
| Total fund equity | | 30,285,013 | 18,409,929 |
| Total liabilities and fund equity | $ | 114,600,403 | 102,814,251 |

See accompanying notes to financial statements.

COUNTY OF CONTRA COSTA
GENERAL FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS

Year ended June 30, 1985
(with comparative totals for June 30, 1984)

| | Budget | Actual | Variance Favorable (Unfavorable) | 1984 Actual |
|---|---|---|---|---|
| Revenues: | | | | |
| Taxes | $ 85,446,125 | 85,179,073 | (267,052) | 75,707,535 |
| Licenses, permits and franchises | 4,730,525 | 4,630,931 | (99,594) | 4,329,159 |
| Fines, forfeitures and penalties | 3,915,222 | 3,663,576 | (251,646) | 3,171,037 |
| Use of money and property | 10,825,344 | 12,936,683 | 2,111,339 | 10,888,153 |
| Aid from other governmental agencies: | | | | |
| State | 101,873,801 | 100,688,086 | (1,185,715) | 79,602,084 |
| Federal | 59,072,213 | 55,246,178 | (3,826,035) | 50,617,901 |
| Other | 96,866 | 112,454 | 15,588 | 95,855 |
| Charges for current services | 42,322,519 | 40,876,415 | (1,446,104) | 31,468,096 |
| Other revenues | 1,044,315 | 1,297,784 | 253,469 | 2,404,294 |
| Total revenues | 309,326,930 | 304,631,180 | (4,695,750) | 258,284,114 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 35,047,323 | 33,440,172 | 1,607,151 | 24,907,926 |
| Public protection | 92,418,893 | 90,903,567 | 1,515,326 | 80,501,946 |
| Health and sanitation | 34,581,704 | 34,579,642 | 2,062 | 12,953,148 |
| Public assistance | 119,174,738 | 115,351,920 | 3,822,818 | 109,743,102 |
| Education | 161,951 | 106,171 | 55,780 | 105,971 |
| Public ways and facilities | 8,058,668 | 7,546,603 | 512,065 | 6,249,032 |
| Recreation and culture | 147,523 | 19,222 | 128,301 | 28,298 |
| Interest | 5,190,010 | 4,199,047 | 990,963 | 5,680,522 |
| Total expenditures | 294,780,810 | 286,146,344 | 8,634,466 | 240,169,945 |
| Excess of revenues over (under) expenditures before operating transfers | 14,546,120 | 18,484,836 | 3,938,716 | 18,114,169 |
| Other financing sources (uses): | | | | |
| Operating transfers in | - | - | - | 710,000 |
| Operating transfers out | (14,289,884) | (14,289,884) | - | (23,022,781) |
| Proceeds from sale of public facilities corporation bonds | - | - | - | 11,359,686 |
| Total other financing sources (uses) | (14,289,884) | (14,289,884) | - | (10,953,095) |
| Excess (deficiency) of revenues and other sources over (under) expenditures and other uses | 256,236 | 4,194,952 | 3,938,716 | 7,161,074 |
| Add reserve for encumbrances | 7,680,132 | 7,680,132 | - | 3,328,758 |
| Fund balances at beginning of year | 18,409,929 | 18,409,929 | - | 7,920,097 |
| Fund balances at end of year | $ 26,346,297 | 30,285,013 | 3,938,716 | 18,409,929 |

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA
General Fund
Statement of Expenditures, Compared to Budget (GAAP Basis)
Year Ended June 30, 1985

| | Actual | | | | Variance Favorable | 1983-84 |
|---|---|---|---|---|---|---|
| | Expenditures | Encumbrances | Total | Budget | (Unfavorable) | Actual |
| **GENERAL GOVERNMENT** | | | | | | |
| Board of Supervisors | | | | | | |
| Salaries and Benefits | 459,980 | | 459,980 | 459,980 | | 398,950 |
| Services and Supplies | 441,796 | 771 | 442,567 | 442,572 | 5 | 403,290 |
| Fixed Assets | | | | | | 2,125 |
| Expenditure Transfers | (3,837) | | (3,837) | (3,830) | 7 | (3,950) |
| Total | 897,939 | 771 | 898,710 | 898,722 | 12 | 800,415 |
| Clerk of the Board | | | | | | |
| Salaries and Benefits | 168,249 | | 168,249 | 195,500 | 27,251 | 201,660 |
| Services and Supplies | 76,498 | 1,195 | 77,693 | 77,694 | 1 | 64,713 |
| Fixed Assets | 4,193 | | 4,193 | 4,599 | 406 | 9,411 |
| Total | 248,940 | 1,195 | 250,135 | 277,793 | 27,658 | 275,784 |
| Administrator | | | | | | |
| Salaries and Benefits | 1,079,455 | | 1,079,455 | 1,088,660 | 9,205 | 977,286 |
| Services and Supplies | 242,595 | 12,430 | 255,025 | 255,033 | 8 | 190,484 |
| Fixed Assets | 1,074 | 13,201 | 14,275 | 25,000 | 10,725 | |
| Expenditure Transfers | (152,604) | | (152,604) | (141,920) | 10,684 | (135,016) |
| Total | 1,170,520 | 25,631 | 1,196,151 | 1,226,773 | 30,622 | 1,032,754 |
| Auditor-Controller | | | | | | |
| Salaries and Benefits | 2,284,740 | | 2,284,740 | 2,335,770 | 51,030 | 2,070,493 |
| Services and Supplies | 1,079,186 | 39,709 | 1,118,895 | 1,119,435 | 540 | 1,163,058 |
| Fixed Assets | 1,671 | 12,165 | 13,836 | 16,345 | 2,509 | 6,608 |
| Expenditure Transfers | (429,375) | | (429,375) | (385,600) | 43,775 | (378,124) |
| Total | 2,936,222 | 51,874 | 2,988,096 | 3,085,950 | 97,854 | 2,862,035 |
| Treasurer-Tax Collector | | | | | | |
| Salaries and Benefits | 732,122 | | 732,122 | 791,800 | 59,678 | 653,761 |
| Services and Supplies | 573,433 | 112,715 | 686,148 | 790,556 | 104,408 | 786,022 |
| Fixed Assets | 2,916 | | 2,916 | 2,986 | 70 | 9,170 |
| Expenditure Transfers | (21,000) | | (21,000) | (21,000) | | (21,000) |
| Total | 1,287,471 | 112,715 | 1,400,186 | 1,564,342 | 164,156 | 1,427,953 |
| **Assessor** | | | | | | |
| Salaries and Benefits | 4,221,928 | | 4,221,928 | 4,297,427 | 75,499 | 3,818,071 |
| Services and Supplies | 1,089,589 | 148,746 | 1,238,335 | 1,238,340 | 5 | 945,848 |
| Fixed Assets | 62,666 | | 62,666 | 62,666 | | 126,197 |
| Expenditure Transfers | (19,612) | | (19,612) | (19,610) | 2 | (18,189) |
| Total | 5,354,571 | 148,746 | 5,503,317 | 5,578,823 | 75,506 | 4,871,927 |

COUNTY OF CONTRA COSTA
General Fund
Statement of Expenditures, Compared to Budget (GAAP Basis)
Year Ended June 30, 1985

| | Actual | | | | Variance Favorable | 1983-84 |
|---|---|---|---|---|---|---|
| | Expenditures | Encumbrances | Total | Budget | (Unfavorable) | Actual |
| Purchasing | | | | | | |
| Salaries and Benefits | 219,845 | | 219,845 | 259,040 | 39,195 | 212,865 |
| Services and Supplies | 73,961 | 36,702 | 110,663 | 110,666 | 3 | 73,531 |
| Expenditure Transfers | (6,023) | | (6,023) | (6,020) | 3 | (6,023) |
| Total | 287,783 | 36,702 | 324,485 | 363,686 | 39,201 | 280,373 |
| Management Information Systems | | | | | | |
| Services and Supplies | 60,025 | 89,414 | 149,439 | 149,440 | 1 | |
| Revenue Collections | | | | | | |
| Salaries and Benefits | 273,895 | | 273,895 | 371,173 | 97,278 | 121,611 |
| Services and Supplies | 122,975 | 134,694 | 257,669 | 259,340 | 1,671 | 19,193 |
| Other Charges | (80) | | (80) | | 80 | |
| Fixed Assets | | 24,871 | 24,871 | 34,190 | 9,319 | |
| Total | 396,790 | 159,565 | 556,355 | 664,703 | 108,348 | 140,804 |
| County Counsel | | | | | | |
| Salaries and Benefits | 1,030,150 | | 1,030,150 | 1,115,994 | 85,844 | 1,061,190 |
| Services and Supplies | 158,538 | 418 | 158,956 | 172,240 | 13,284 | 133,874 |
| Other Charges | | | | | | |
| Fixed Assets | 8,373 | | 8,373 | 19,590 | 11,217 | |
| Expenditure Transfers | (85,942) | | (85,942) | (84,000) | 1,942 | (89,252) |
| Total | 1,111,119 | 418 | 1,111,537 | 1,223,824 | 112,287 | 1,105,812 |
| Special Litigation | | | | | | |
| Services and Supplies | 13,987 | | 13,987 | 13,990 | 3 | 32,838 |
| Personnel | | | | | | |
| Salaries and Benefits | 1,390,797 | | 1,390,797 | 1,542,016 | 151,219 | 1,292,485 |
| Services and Supplies | 1,498,490 | 297,260 | 1,795,750 | 1,807,622 | 11,872 | 1,071,893 |
| Fixed Assets | 1,054 | 1,665 | 2,719 | 13,286 | 10,567 | 2,288 |
| Expenditure Transfers | (215,679) | | (215,679) | (187,200) | 28,479 | (39,550) |
| Total | 2,674,662 | 298,925 | 2,973,587 | 3,175,724 | 202,137 | 2,327,116 |
| Personnel Merit Board | | | | | | |
| Salaries and Benefits | 41,604 | | 41,604 | 46,571 | 4,967 | 41,273 |
| Services and Supplies | 23,860 | | 23,860 | 23,869 | 9 | 22,636 |
| Total | 65,464 | | 65,464 | 70,440 | 4,976 | 63,909 |

COUNTY OF CONTRA COSTA
General Fund
Statement of Expenditures, Compared to Budget (GAAP Basis)
Year Ended June 30, 1985

| | Actual | | | | Variance Favorable | 1983-84 |
|---|---|---|---|---|---|---|
| | Expenditures | Encumbrances | Total | Budget | (Unfavorable) | Actual |
| **Elections** | | | | | | |
| Salaries and Benefits | 633,577 | | 633,577 | 673,680 | 40,103 | 611,666 |
| Services and Supplies | 1,040,204 | | 1,040,204 | 1,116,477 | 76,273 | 1,270,124 |
| Fixed Assets | 2,573 | | 2,573 | 2,580 | 7 | 17,194 |
| Expenditure Transfers | (45,951) | | (45,951) | (38,000) | 7,951 | (59,264) |
| Total | 1,630,403 | | 1,630,403 | 1,754,737 | 124,334 | 1,839,720 |
| **Telephone Exchange** | | | | | | |
| Salaries and Benefits | 162,863 | | 162,863 | 162,870 | 7 | 150,282 |
| Services and Supplies | 371,030 | 75 | 371,105 | 371,110 | 5 | 547,082 |
| Other Charges | 1,767 | | 1,767 | 1,767 | | |
| Fixed Assets | 455 | | 455 | 455 | | 1,665 |
| Expenditure Transfers | (233,113) | | (233,113) | (233,110) | 3 | (342,231) |
| Total | 303,002 | 75 | 303,077 | 303,092 | 15 | 356,798 |
| **Equipment Garages** | | | | | | |
| Salaries and Benefits | 958,281 | | 958,281 | 958,290 | 9 | 993,011 |
| Services and Supplies | 191,443 | 1,976 | 193,419 | 193,423 | 4 | 138,474 |
| Other Charges | 3,000 | | 3,000 | 3,000 | | |
| Fixed Assets | | | | | | 2,572 |
| Expenditure Transfers | (1,148,339) | | (1,148,339) | (1,148,330) | 9 | (1,205,079) |
| Total | 4,385 | 1,976 | 6,361 | 6,383 | 22 | (71,022) |
| **Equipment Operations** | | | | | | |
| Services and Supplies | 2,989,335 | 38,461 | 3,027,796 | 3,127,705 | 99,909 | 3,161,325 |
| Other Charges | 31,212 | | 31,212 | 450,000 | 418,788 | |
| Fixed Assets | 611,649 | 501,389 | 1,113,038 | 1,113,039 | 1 | 423,092 |
| Expenditure Transfers | (3,379,186) | | (3,379,186) | (3,379,185) | 1 | (3,556,378) |
| Total | 253,010 | 539,850 | 792,860 | 1,311,559 | 518,699 | 28,039 |
| **Miscellaneous Property** | | | | | | |
| Services and Supplies | 526,271 | | 526,271 | 539,695 | 13,424 | 212,338 |
| **Building Maintenance** | | | | | | |
| Salaries and Benefits | 5,144,374 | | 5,144,374 | 5,144,376 | 2 | 4,794,993 |
| Services and Supplies | 10,617,140 | 71,230 | 10,688,370 | 10,688,451 | 81 | 10,003,620 |
| Other Charges | 426,006 | | 426,006 | 426,006 | | 135,072 |
| Fixed Assets | 15,168 | 1,752 | 16,920 | 16,927 | 7 | |
| Expenditure Transfers | (13,068,076) | | (13,068,076) | (13,068,066) | 10 | (11,824,509) |
| Total | 3,134,612 | 72,982 | 3,207,594 | 3,207,694 | 100 | 3,109,176 |

COUNTY OF CONTRA COSTA
General Fund
Statement of Expenditures, Compared to Budget (GAAP Basis)
Year Ended June 30, 1985

| | Actual | | | | Variance Favorable | 1983-84 |
|---|---|---|---|---|---|---|
| | Expenditures | Encumbrances | Total | Budget | (Unfavorable) | Actual |
| Plant Acquisition | | | | | | |
| Fixed Assets | 2,763,797 | 3,348,631 | 6,112,428 | 6,115,533 | 3,105 | 1,194,392 |
| Economic Development | | | | | | |
| Services and Supplies | 55,384 | | 55,384 | 55,384 | | 55,918 |
| Retiree Health Benefits | | | | | | |
| Salaries and Benefits | 1,677,394 | | 1,677,394 | 1,677,400 | 6 | 1,329,932 |
| Services and Supplies | 7,793 | | 7,793 | 8,100 | 307 | 7,609 |
| Total | 1,685,187 | | 1,685,187 | 1,685,500 | 313 | 1,337,541 |
| Data Processing | | | | | | |
| Salaries and Benefits | 2,893,363 | | 3,037,217 | 2,920,848 | (116,369) | 2,671,627 |
| Services and Supplies | 2,337,913 | 143,854 | 2,481,767 | 2,490,698 | 8,931 | 2,020,438 |
| Fixed Assets | 21,845 | 3,113 | 24,958 | 25,440 | 482 | 10,367 |
| Expenditure Transfers | (5,099,793) | | (5,099,793) | (5,099,785) | 8 | (4,107,767) |
| Total | 153,328 | 146,967 | 444,149 | 337,201 | (106,948) | 594,665 |
| Central Service/Microfilm | | | | | | |
| Salaries and Benefits | 401,980 | | 401,980 | 438,640 | 36,660 | 412,231 |
| Services and Supplies | 493,706 | 3,029 | 496,735 | 501,585 | 4,850 | 475,462 |
| Expenditure Transfers | (510,059) | | (510,059) | (510,050) | 9 | (441,643) |
| Total | 385,627 | 3,029 | 388,656 | 430,175 | 41,519 | 446,050 |
| Insurance | | | | | | |
| Services and Supplies | 994,051 | | 994,051 | 1,000,000 | 5,949 | 719,355 |
| Indemnities | | | | | | |
| Services and Supplies | 6,156 | | 6,156 | 6,160 | 4 | 4,036 |
| TOTAL GENERAL GOVERNMENT | | | | | | |
| Salaries and Benefits | 23,774,597 | | 23,774,597 | 24,480,035 | 24,480,035 | 21,813,387 |
| Services and Supplies | 25,085,359 | 1,132,679 | 26,218,038 | 26,559,585 | 341,547 | 23,523,161 |
| Other Charges | 461,905 | | 461,905 | 880,773 | 418,868 | 135,072 |
| Fixed Assets | 3,497,434 | 3,906,787 | 7,404,221 | 7,452,636 | 48,415 | 1,805,081 |
| Expenditure Transfers | (24,418,589) | | (24,418,589) | (24,325,706) | (24,325,706) | (22,227,975) |
| Total | 28,400,706 | 5,039,466 | 33,440,172 | 35,047,323 | 963,159 | 25,048,726 |

**COUNTY OF CONTRA COSTA**
General Fund
Statement of Expenditures, Compared to Budget (GAAP Basis)
Year Ended June 30, 1985

| | Actual | | | | Variance Favorable | 1983-84 |
|---|---|---|---|---|---|---|
| | Expenditures | Encumbrances | Total | Budget | (Unfavorable) | Actual |
| **PUBLIC PROTECTION** | | | | | | |
| Superior Courts | | | | | | |
| Salaries and Benefits | 1,686,747 | | 1,686,747 | 1,753,632 | 66,885 | 1,601,968 |
| Services and Supplies | 1,320,534 | 17,877 | 1,338,411 | 1,462,377 | 123,966 | 1,292,537 |
| Fixed Assets | 12,561 | 38,974 | 51,535 | 52,570 | 1,035 | 26,416 |
| Expenditure Transfers | (330) | | (330) | (330) | | (568) |
| Total | 3,019,512 | 56,851 | 3,076,363 | 3,268,249 | 191,886 | 2,920,353 |
| Municipal Courts | | | | | | |
| Salaries and Benefits | 5,104,249 | | 5,104,249 | 5,113,818 | 9,569 | 4,569,461 |
| Services and Supplies | 2,792,217 | 23,818 | 2,816,035 | 2,827,810 | 11,775 | 2,205,256 |
| Fixed Assets | 15,444 | | 15,444 | 15,451 | 7 | 17,160 |
| Expenditure Transfers | (2,973) | | (2,973) | (2,960) | 13 | (23,533) |
| Total | 7,908,937 | 23,818 | 7,932,755 | 7,954,119 | 21,364 | 6,768,344 |
| Change of Venue Trials in County | | | | | | |
| Services and Supplies | 2,948 | | 2,948 | 2,950 | 2 | - |
| Law and Justice Systems | | | | | | |
| Salaries and Benefits | 73,724 | | 73,724 | 108,140 | 34,416 | 87,403 |
| Services and Supplies | 243,310 | | 243,310 | 251,767 | 8,457 | 342,398 |
| Fixed Assets | 79,842 | | 79,842 | 97,600 | 17,758 | 2,803 |
| Expenditure Transfers | (40,000) | | (40,000) | | 40,000 | |
| Total | 356,876 | | 356,876 | 457,507 | 100,631 | 432,604 |
| Grand Jury | | | | | | |
| Services and Supplies | 94,720 | | 94,720 | 94,725 | 5 | 62,273 |
| County Clerk | | | | | | |
| Salaries and Benefits | 1,904,091 | | 1,904,091 | 1,930,600 | 26,509 | 1,743,400 |
| Services and Supplies | 398,647 | 18,976 | 417,623 | 455,553 | 37,930 | 376,390 |
| Fixed Assets | 7,205 | 13,295 | 20,500 | 20,500 | | |
| Expenditure Transfers | (9,435) | | (9,435) | (9,430) | 5 | (11,154) |
| Total | 2,300,508 | 32,271 | 2,332,779 | 2,397,223 | 64,444 | 2,108,636 |
| District Attorney | | | | | | |
| Salaries and Benefits | 4,799,071 | | 4,799,071 | 4,822,751 | 23,680 | 4,447,535 |
| Services and Supplies | 1,182,739 | 20,996 | 1,203,735 | 1,215,521 | 11,786 | 1,087,058 |
| Other Charges | 499 | | 499 | 500 | 1 | |
| Fixed Assets | 24,401 | 22,026 | 46,427 | 50,914 | 4,487 | 6,838 |
| Expenditure Transfers | (15,297) | | (15,297) | (9,650) | 5,647 | (16,354) |
| Total | 5,991,413 | 43,022 | 6,034,435 | 6,080,036 | 45,601 | 5,525,077 |

COUNTY OF CONTRA COSTA
General Fund
Statement of Expenditures, Compared to Budget (GAAP Basis)
Year Ended June 30, 1985

| | Actual | | | | Variance Favorable | 1983-84 |
|---|---|---|---|---|---|---|
| | Expenditures | Encumbrances | Total | Budget | (Unfavorable) | Actual |
| Public Defender | | | | | | |
| Salaries and Benefits | 2,913,310 | | 2,913,310 | 2,954,993 | 41,683 | 2,758,769 |
| Services and Supplies | 641,374 | 15,536 | 656,910 | 656,912 | 2 | 620,152 |
| Fixed Assets | 9,532 | 53 | 9,585 | 11,000 | 1,415 | |
| Expenditure Transfers | (447) | | (447) | (440) | 7 | (1,002) |
| Total | 3,563,769 | 15,589 | 3,579,358 | 3,622,465 | 43,107 | 3,377,919 |
| District Attorney Family Support | | | | | | |
| Salaries and Benefits | 2,656,529 | | 2,656,529 | 2,840,455 | 183,926 | 2,455,799 |
| Services and Supplies | 708,875 | 25,742 | 734,617 | 833,036 | 98,419 | 790,966 |
| Fixed Assets | | | | | | 4,836 |
| Expenditure Transfers | (315,202) | | (315,202) | (315,195) | 7 | (290,312) |
| Total | 3,050,202 | 25,742 | 3,075,944 | 3,358,296 | 282,352 | 2,961,289 |
| Conflict Defense Services | | | | | | |
| Services and Supplies | 1,200,865 | | 1,200,865 | 1,200,870 | 5 | 1,401,395 |
| Sheriff | | | | | | |
| Salaries and Benefits | 14,293,656 | | 14,293,656 | 14,293,660 | 4 | 12,249,021 |
| Services and Supplies | 2,795,348 | 74,780 | 2,870,128 | 2,870,136 | 8 | 2,647,585 |
| Other Charges | 13,500 | | 13,500 | 13,500 | | |
| Fixed Assets | 197,652 | 262,743 | 460,395 | 460,473 | 78 | 296,469 |
| Expenditure Transfers | (180,861) | | (180,861) | (180,860) | 1 | (102,635) |
| Total | 17,119,295 | 337,523 | 17,456,818 | 17,456,909 | 91 | 15,090,440 |
| Delta Regional Communications Center | | | | | | |
| Salaries and Benefits | 565,372 | | 565,372 | 565,380 | 8 | 496,480 |
| Services and Supplies | 308,026 | 1,349 | 309,375 | 309,447 | 72 | 337,676 |
| Fixed Assets | 64,634 | 16,029 | 80,663 | 80,667 | 4 | 44,494 |
| Expenditure Transfers | | | | | | (2,514) |
| Total | 938,032 | 17,378 | 955,410 | 955,494 | 84 | 876,136 |
| Aid to Police Service Areas | | | | | | |
| Other Charges | 2,389,217 | | 2,389,217 | 2,389,220 | 3 | |
| Marshal - Municipal Courts | | | | | | |
| Salaries and Benefits | 1,621,276 | | 1,621,276 | 1,621,278 | 2 | 1,407,968 |
| Services and Supplies | 220,289 | | 220,289 | 220,294 | 5 | 184,649 |
| Fixed Assets | | | | | | 7,337 |
| Total | 1,841,565 | | 1,841,565 | 1,841,572 | 7 | 1,599,954 |

COUNTY OF CONTRA COSTA
General Fund
Statement of Expenditures, Compared to Budget (GAAP Basis)
Year Ended June 30, 1985

| | Actual | | | | Variance Favorable | 1983-84 |
|---|---|---|---|---|---|---|
| | Expenditures | Encumbrances | Total | Budget | (Unfavorable) | Actual |
| Jail | | | | | | |
| Salaries and Benefits | 9,484,238 | | 9,484,238 | 9,484,244 | 6 | 8,228,679 |
| Services and Supplies | 3,619,182 | 110,625 | 3,729,807 | 3,729,809 | 2 | 4,591,641 |
| Other Charges | | | | | | |
| Fixed Assets | 29,020 | 36,638 | 65,658 | 65,673 | 15 | 32,575 |
| Expenditure Transfers | | | | | | (521) |
| Total | 13,132,440 | 147,263 | 13,279,703 | 13,279,726 | 23 | 12,852,374 |
| Jail - Health Services | | | | | | |
| Services and Supplies | 1,425,487 | | 1,425,487 | 1,425,490 | 3 | |
| Probation | | | | | | |
| Salaries and Benefits | 12,429,384 | | 12,429,384 | 12,553,805 | 124,421 | 11,904,409 |
| Services and Supplies | 3,260,851 | 115,099 | 3,375,950 | 3,375,963 | 13 | 3,203,275 |
| Other Charges | 161,570 | | 161,570 | 161,570 | | 165,753 |
| Fixed Assets | 3,969 | 2,649 | 6,618 | 8,630 | 2,012 | 4,819 |
| Expenditure Transfers | (91,671) | | (91,671) | (91,670) | 1 | (87,673) |
| Total | 15,764,103 | 117,748 | 15,881,851 | 16,008,298 | 126,447 | 15,190,583 |
| Justice System Programs | | | | | | |
| Services and Supplies | 93,744 | | 93,744 | 101,448 | 7,704 | 178,539 |
| Other Charges | 98,091 | | 98,091 | 102,877 | 4,786 | 98,426 |
| Total | 191,835 | | 191,835 | 204,325 | 12,490 | 276,965 |
| Flood Control | | | | | | |
| Salaries and Benefits | | | | | | 160,461 |
| Services and Supplies | 288,235 | 46,720 | 334,955 | 346,548 | 11,593 | 118,624 |
| Other Charges | | | | 600 | 600 | 49,962 |
| Total | 288,235 | 46,720 | 334,955 | 347,148 | 12,193 | 329,047 |
| Agriculture | | | | | | |
| Salaries and Benefits | 966,355 | | 966,355 | 971,305 | 4,950 | 856,464 |
| Services and Supplies | 203,135 | 3,812 | 206,947 | 206,950 | 3 | 191,858 |
| Fixed Assets | | 1,663 | 1,663 | 2,200 | 537 | 4,718 |
| Total | 1,169,490 | 5,475 | 1,174,965 | 1,180,455 | 5,490 | 1,053,040 |
| Building Inspection | | | | | | |
| Salaries and Benefits | 1,652,786 | | 1,652,786 | 1,652,792 | 6 | 1,490,026 |
| Services and Supplies | 920,760 | 11,266 | 932,026 | 932,032 | 6 | 636,122 |
| Fixed Assets | 47,680 | 33 | 47,713 | 47,720 | 7 | 29,535 |
| Expenditure Transfers | (21,776) | | (21,776) | (21,770) | 6 | (23,210) |
| Total | 2,599,450 | 11,299 | 2,610,749 | 2,610,774 | 25 | 2,132,473 |

COUNTY OF CONTRA COSTA
General Fund
Statement of Expenditures, Compared to Budget (GAAP Basis)
Year Ended June 30, 1985

| | Actual | | | | Variance Favorable | 1983-84 |
|---|---|---|---|---|---|---|
| | Expenditures | Encumbrances | Total | Budget | (Unfavorable) | Actual |
| Land Information System | | | | | | |
| Salaries and Benefits | 98,723 | | 98,723 | 98,830 | 107 | 89,874 |
| Services and Supplies | 35,524 | 1,736 | 37,260 | 45,700 | 8,440 | 16,792 |
| Fixed Assets | 6,515 | | 6,515 | 7,680 | 1,165 | 7,034 |
| Expenditure Transfers | (165,900) | | (165,900) | (154,000) | 11,900 | (118,600) |
| Total | (25,138) | 1,736 | (23,402) | (1,790) | 21,612 | (4,900) |
| Recorder Micrographics | | | | | | |
| Salaries and Benefits | 15,094 | | 15,094 | 37,280 | 22,186 | 17,782 |
| Services and Supplies | 11,825 | | 11,825 | 34,900 | 23,075 | 17,270 |
| Fixed Assets | 70,172 | 3,302 | 73,474 | 80,765 | 7,291 | 102,109 |
| Total | 97,091 | 3,302 | 100,393 | 152,945 | 52,552 | 137,161 |
| Recorder | | | | | | |
| Salaries and Benefits | 424,914 | | 424,914 | 424,920 | 6 | 376,337 |
| Services and Supplies | 282,591 | 8,891 | 291,482 | 291,490 | 8 | 232,955 |
| Expenditure Transfers | (1,797) | | (1,797) | (1,790) | 7 | (3,082) |
| Total | 705,708 | 8,891 | 714,599 | 714,620 | 21 | 606,210 |
| Local Agency Formation | | | | | | |
| Services and Supplies | 144,570 | 155 | 144,725 | 159,637 | 14,912 | 149,143 |
| Fixed Assets | | | | | | 304 |
| Total | 144,570 | 155 | 144,725 | 159,637 | 14,912 | 149,447 |
| Planning | | | | | | |
| Salaries and Benefits | 1,502,425 | | 1,502,425 | 1,502,430 | 5 | 1,395,565 |
| Services and Supplies | 265,630 | 30,628 | 296,258 | 296,268 | 10 | 224,919 |
| Fixed Assets | | | | | | 368 |
| Expenditure Transfers | (463,939) | | (463,939) | (412,410) | 51,529 | (295,396) |
| Total | 1,304,116 | 30,628 | 1,334,744 | 1,386,288 | 51,544 | 1,325,456 |
| Planning Projects | | | | | | |
| Salaries and Benefits | | | | 10,000 | 10,000 | |
| Services and Supplies | 214,382 | 162,136 | 376,518 | 426,186 | 49,668 | 227,494 |
| Total | 214,382 | 162,136 | 376,518 | 436,186 | 59,668 | 227,494 |

COUNTY OF CONTRA COSTA
General Fund
Statement of Expenditures, Compared to Budget (GAAP Basis)
Year Ended June 30, 1985

| | Actual | | | | Variance Favorable | 1983-84 |
|---|---|---|---|---|---|---|
| | Expenditures | Encumbrances | Total | Budget | (Unfavorable) | Actual |
| Coroner | | | | | | |
| Salaries and Benefits | 382,497 | | 382,497 | 382,500 | 3 | 339,743 |
| Services and Supplies | 251,967 | 145 | 252,112 | 252,120 | 8 | 237,833 |
| Fixed Assets | | 8,479 | 8,479 | 8,480 | 1 | 633 |
| Total | 634,464 | 8,624 | 643,088 | 643,100 | 12 | 578,209 |
| Crossing Guards | | | | | | |
| Services and Supplies | 18,181 | 25,890 | 44,071 | 44,076 | 5 | 40,729 |
| Energy Conservation | | | | | | |
| Salaries and Benefits | 42,941 | | 42,941 | 42,950 | 9 | 39,849 |
| Services and Supplies | 6,371 | | 6,371 | 53,643 | 47,272 | 21,341 |
| Fixed Assets | 499 | 7,501 | 8,000 | 8,000 | | |
| Expenditure Transfers | (6,253) | | (6,253) | (6,250) | 3 | (5,641) |
| Total | 43,558 | 7,501 | 51,059 | 98,343 | 47,284 | 55,549 |
| Emergency Services | | | | | | |
| Salaries and Benefits | 200,792 | | 200,792 | 200,800 | 8 | 181,845 |
| Services and Supplies | 81,160 | 243 | 81,403 | 81,411 | 8 | 70,122 |
| Total | 281,952 | 243 | 282,195 | 282,211 | 16 | 251,967 |
| Hazardous Materials | | | | | | |
| Salaries and Benefits | 71,352 | | 71,352 | 71,775 | 423 | 28,018 |
| Services and Supplies | 33,201 | 7,410 | 40,611 | 40,615 | 4 | 26,436 |
| Fixed Assets | 10,201 | 319 | 10,520 | 12,571 | 2,051 | 11,778 |
| Total | 114,754 | 7,729 | 122,483 | 124,961 | 2,478 | 66,232 |
| Public Administrator | | | | | | |
| Salaries and Benefits | 71,513 | | 71,513 | 73,324 | 1,811 | 65,315 |
| Services and Supplies | 16,156 | 160 | 16,316 | 19,621 | 3,305 | 10,663 |
| Fixed Assets | | 1,200 | 1,200 | 1,200 | | |
| Total | 87,669 | 1,360 | 89,029 | 94,145 | 5,116 | 75,978 |
| Animal Services | | | | | | |
| Salaries and Benefits | 1,342,533 | | 1,342,533 | 1,583,290 | 240,757 | 1,397,386 |
| Services and Supplies | 441,427 | 9,954 | 451,381 | 562,428 | 111,047 | 493,412 |
| Other Charges | | | | 2,000 | | 20 |
| Fixed Assets | | 602 | 602 | 602 | | 1,902 |
| Expenditure Transfers | (49) | | (49) | | 49 | (15) |
| Total | 1,783,911 | 10,556 | 1,794,467 | 2,148,320 | 351,853 | 1,892,705 |

COUNTY OF CONTRA COSTA
General Fund
Statement of Expenditures, Compared to Budget (GAAP Basis)
Year Ended June 30, 1985

| | Actual | | | | Variance Favorable | 1983-84 |
|---|---|---|---|---|---|---|
| | Expenditures | Encumbrances | Total | Budget | (Unfavorable) | Actual |
| TOTAL PUBLIC PROTECTION | | | | | | |
| Salaries and Benefits | 64,303,572 | | 64,303,572 | 65,094,952 | 791,380 | 58,389,557 |
| Services and Supplies | 23,524,271 | 733,944 | 24,258,215 | 24,827,733 | 569,518 | 22,037,503 |
| Other Charges | 2,662,877 | | 2,662,877 | 2,670,267 | 7,390 | 314,161 |
| Fixed Assets | 579,327 | 415,506 | 994,833 | 1,032,696 | 37,863 | 602,128 |
| Expenditure Transfers | (1,315,930) | | (1,315,930) | (1,206,755) | 109,175 | (982,210) |
| Total | 89,754,117 | 1,149,450 | 90,903,567 | 92,418,893 | 1,515,326 | 80,361,139 |
| HEALTH AND SANITATION | | | | | | |
| Public Health | | | | | | |
| Salaries and Benefits | 7,139,778 | | 7,139,778 | 7,139,736 | (42) | 7,062,694 |
| Services and Supplies | 3,238,925 | 77,661 | 3,316,586 | 3,317,236 | 650 | 2,635,083 |
| Fixed Assets | 28,365 | 14,715 | 43,080 | 43,227 | 147 | 21,415 |
| Expenditure Transfers | (1,338,659) | | (1,338,659) | (1,338,600) | 59 | (1,242,686) |
| Total | 9,068,409 | 92,376 | 9,160,785 | 9,161,599 | 814 | 8,476,506 |
| Environmental Health | | | | | | |
| Salaries and Benefits | 1,100,989 | | 1,100,989 | 1,101,408 | 419 | 1,093,732 |
| Services and Supplies | 290,434 | 1,391 | 291,825 | 291,288 | (537) | 304,249 |
| Fixed Assets | 16,153 | 7,401 | 23,554 | 23,557 | 3 | 8,920 |
| Expenditure Transfers | (22,490) | | (22,490) | (22,490) | | (35,235) |
| Total | 1,385,086 | 8,792 | 1,393,878 | 1,393,763 | (115) | 1,371,666 |
| Toxic Waste Cleanup | | | | | | |
| Services and Supplies | 6,990 | | 6,990 | 7,000 | 10 | 13,320 |
| Childrens Services | | | | | | |
| Salaries and Benefits | 1,035,526 | | 1,035,526 | 1,035,822 | 296 | 922,842 |
| Services and Supplies | 1,430,655 | 18,738 | 1,449,393 | 1,449,402 | 9 | 1,272,056 |
| Total | 2,466,181 | 18,738 | 2,484,919 | 2,485,224 | 305 | 2,194,898 |
| Mental Health | | | | | | |
| Salaries and Benefits | 6,817,897 | | 6,817,897 | 6,835,955 | 18,058 | |
| Services and Supplies | 13,566,966 | 150,043 | 13,717,009 | 13,695,353 | (21,656) | |
| Other Charges | | | | | | |
| Fixed Assets | | 16,457 | 16,457 | 20,000 | 3,543 | |
| Expenditure Transfers | | | | | | |
| Total | 20,384,863 | 166,500 | 20,551,363 | 20,551,308 | (55) | |

COUNTY OF CONTRA COSTA
General Fund
Statement of Expenditures, Compared to Budget (GAAP Basis)
Year Ended June 30, 1985

| | Actual | | | | Variance Favorable | 1983-84 |
|---|---|---|---|---|---|---|
| | Expenditures | Encumbrances | Total | Budget | (Unfavorable) | Actual |
| State Mental Health | | | | | | |
| Other Charges | 778,055 | | 778,055 | 778,070 | 15 | 738,341 |
| General Sewer Planning | | | | | | |
| Services and Supplies | 18,688 | | 18,688 | 19,770 | 1,082 | 12,070 |
| Solid Waste Management | | | | | | |
| Services and Supplies | 184,964 | | 184,964 | 184,970 | 6 | 146,348 |
| TOTAL HEALTH AND SANITATION | | | | | | |
| Salaries and Benefits | 16,094,190 | | 16,094,190 | 16,112,921 | 18,731 | 9,079,268 |
| Services and Supplies | 18,737,622 | 247,833 | 18,985,455 | 18,965,019 | (20,436) | 4,383,126 |
| Other Charges | 778,055 | | 778,055 | 778,070 | 15 | 738,341 |
| Fixed Assets | 44,518 | 38,573 | 83,091 | 86,784 | 3,693 | 30,335 |
| Expenditure Transfers | (1,361,149) | | (1,361,149) | (1,361,090) | 59 | (1,277,921) |
| Total | 34,293,236 | 286,406 | 34,579,642 | 34,581,704 | 2,062 | 12,953,149 |
| PUBLIC ASSISTANCE | | | | | | |
| Social Service | | | | | | |
| Salaries and Benefits | 23,794,923 | | 23,794,923 | 24,291,610 | 496,687 | 22,835,692 |
| Services and Supplies | 9,326,226 | 369,949 | 9,696,175 | 10,125,382 | 429,207 | 9,265,158 |
| Other Charges | 72,549,084 | | 72,549,084 | 74,310,884 | 1,761,800 | 69,235,501 |
| Fixed Assets | 78,165 | 98,328 | 171,493 | 202,077 | 30,584 | 65,139 |
| Expenditure Transfers | (93,284) | | (93,284) | (93,282) | 2 | (90,974) |
| Total | 105,650,114 | 468,277 | 106,118,391 | 108,836,671 | 2,718,280 | 101,310,516 |
| Veterans Resource Center | | | | | | |
| Salaries and Benefits | 169,936 | | 169,936 | 186,397 | 16,461 | 148,224 |
| Services and Supplies | 33,374 | 82 | 33,456 | 33,457 | 1 | 28,441 |
| Fixed Assets | 825 | | 825 | 850 | 25 | |
| Total | 204,135 | 82 | 204,217 | 220,704 | 16,487 | 176,665 |

COUNTY OF CONTRA COSTA
General Fund
Statement of Expenditures, Compared to Budget (GAAP Basis)
Year Ended June 30, 1985

| | Actual | | | | Variance Favorable | 1983-84 |
|---|---|---|---|---|---|---|
| | Expenditures | Encumbrances | Total | Budget | (Unfavorable) | Actual |
| Private Industry Council | | | | | | |
| Salaries and Benefits | 656,962 | | 656,962 | 658,882 | 1,920 | 654,144 |
| Services and Supplies | 4,266,229 | 351,714 | 4,617,943 | 5,261,581 | 643,638 | 3,777,279 |
| Other Charges | 74,514 | | 74,514 | 196,794 | 122,280 | 165,523 |
| Fixed Assets | 51,214 | 703 | 51,917 | 77,275 | 25,358 | 58,514 |
| Expenditure Transfers | (110,690) | | (110,690) | (26,835) | 83,855 | (56,298) |
| Total | 4,938,229 | 352,417 | 5,290,646 | 6,167,697 | 877,051 | 4,599,162 |
| Community Services | | | | | | |
| Salaries and Benefits | 1,002,958 | | 1,002,958 | 1,073,144 | 70,186 | 943,488 |
| Services and Supplies | 1,221,398 | 19,058 | 1,240,456 | 1,268,430 | 27,974 | 1,495,127 |
| Fixed Assets | 25,459 | 11,956 | 37,415 | 73,075 | 35,660 | 68,264 |
| Expenditure Transfers | (13,711) | | (13,711) | | 13,711 | (3,365) |
| Total | 2,236,104 | 31,014 | 2,267,118 | 2,414,649 | 147,531 | 2,503,514 |
| Community Development | | | | | | |
| Services and Supplies | 334,801 | 12,559 | 347,360 | 349,204 | 1,844 | 304,001 |
| Fixed Assets | 8,158 | 2,398 | 10,556 | 11,796 | 1,240 | |
| Total | 342,959 | 14,957 | 357,916 | 361,000 | 3,084 | 304,001 |
| Housing Rehabilitation | | | | | | |
| Salaries and Benefits | 181,673 | | 181,673 | 226,511 | 44,838 | 173,369 |
| Services and Supplies | 916,663 | 2,664 | 919,327 | 932,506 | 13,179 | 672,266 |
| Fixed Assets | 13,497 | 17 | 13,514 | 15,000 | 1,486 | 3,602 |
| Expenditure Transfers | (882) | | (882) | | 882 | |
| Total | 1,110,951 | 2,681 | 1,113,632 | 1,174,017 | 60,385 | 849,237 |
| TOTAL PUBLIC ASSISTANCE | | | | | | |
| Salaries and Benefits | 25,806,452 | | 25,806,452 | 26,436,544 | 630,092 | 24,754,917 |
| Services and Supplies | 16,098,691 | 756,026 | 16,854,717 | 17,970,560 | 1,115,843 | 15,542,272 |
| Other Charges | 72,623,598 | | 72,623,598 | 74,507,678 | 1,884,080 | 69,401,024 |
| Fixed Assets | 172,318 | 113,402 | 285,720 | 380,073 | 94,353 | 195,519 |
| Expenditure Transfers | (218,567) | | (218,567) | (120,117) | 98,450 | (150,637) |
| Total | 114,482,492 | 869,428 | 115,351,920 | 119,174,738 | 3,822,818 | 109,743,095 |

COUNTY OF CONTRA COSTA
General Fund
Statement of Expenditures, Compared to Budget (GAAP Basis)
Year Ended June 30, 1985

| | Actual | | | | Variance Favorable | 1983-84 |
|---|---|---|---|---|---|---|
| | Expenditures | Encumbrances | Total | Budget | (Unfavorable) | Actual |
| EDUCATION | | | | | | |
| Library | | | | | | |
| Other Charges | | | | 55,566 | 55,566 | |
| Cooperative Extension Service | | | | | | |
| Salaries and Benefits | 62,583 | | 62,583 | 62,592 | 9 | 56,683 |
| Services and Supplies | 42,979 | 893 | 43,872 | 43,873 | 1 | 49,288 |
| Expenditure Transfers | (284) | | (284) | (80) | 204 | |
| Total | 105,278 | 893 | 106,171 | 106,385 | 214 | 105,971 |
| TOTAL EDUCATION | | | | | | |
| Salaries and Benefits | 62,583 | | 62,583 | 62,592 | 9 | 56,683 |
| Services and Supplies | 42,979 | 893 | 43,872 | 43,873 | 1 | 49,288 |
| Other Charges | 0 | | | 55,566 | 55,566 | |
| Expenditure Transfers | (284) | | (284) | (80) | 204 | |
| Total | 105,278 | 893 | 106,171 | 161,951 | 55,780 | 105,971 |
| PUBLIC WAYS AND FACILITIES | | | | | | |
| Public Works | | | | | | |
| Salaries and Benefits | 8,755,803 | | 8,755,803 | 8,755,805 | 2 | 8,395,685 |
| Services and Supplies | 3,161,302 | 170,279 | 3,331,581 | 3,331,582 | 1 | 3,005,132 |
| Other Charges | 79,461 | | 79,461 | 79,470 | 9 | 86,302 |
| Fixed Assets | 54,364 | 17,706 | 72,070 | 72,091 | 21 | 33,017 |
| Expenditure Transfers | (6,341,359) | | (6,341,359) | (6,341,350) | 9 | (6,816,653) |
| Total | 5,709,571 | 187,985 | 5,897,556 | 5,897,598 | 42 | 4,703,483 |
| Road Construction | | | | | | |
| Services and Supplies | 2,764 | 6,995 | 9,759 | 13,159 | 3,400 | 15,000 |
| Road Maintenance | | | | | | |
| Salaries and Benefits | | | | | | 320 |
| Services and Supplies | 1,497,383 | 139,205 | 1,636,588 | 2,137,911 | 501,323 | 1,522,701 |
| Other Charges | 2,700 | | 2,700 | 10,000 | 7,300 | |
| Total | 1,500,083 | 139,205 | 1,639,288 | 2,147,911 | 508,623 | 1,523,021 |
| Airport Subsidy | | | | | | |
| Other Charges | | | | | | 7,528 |

COUNTY OF CONTRA COSTA
General Fund
Statement of Expenditures, Compared to Budget (GAAP Basis)
Year Ended June 30, 1985

| | Actual | | | | Variance Favorable | 1983-84 |
|---|---|---|---|---|---|---|
| | Expenditures | Encumbrances | Total | Budget | (Unfavorable) | Actual |
| TOTAL PUBLIC WAYS AND FACILITIES | | | | | | |
| Salaries and Benefits | 8,755,803 | | 8,755,803 | 8,755,805 | 2 | 8,396,005 |
| Services and Supplies | 4,661,449 | 316,479 | 4,977,928 | 5,482,652 | 504,724 | 4,542,833 |
| Other Charges | 82,161 | | 82,161 | 89,470 | 7,309 | 93,830 |
| Fixed Assets | 54,364 | 17,706 | 72,070 | 72,091 | 21 | 33,017 |
| Expenditure Transfers | (6,341,359) | | (6,341,359) | (6,341,350) | 9 | (6,816,653) |
| Total | 7,212,418 | 334,185 | 7,546,603 | 8,058,668 | 512,065 | 6,249,032 |
| RECREATION AND CULTURE | | | | | | |
| Parks | | | | | | |
| Services and Supplies | | | | 86,470 | 86,470 | |
| Fixed Assets | 109 | 304 | 413 | 41,913 | 41,500 | 500 |
| Total | 109 | 304 | 413 | 128,383 | 127,970 | 500 |
| Memorial Buildings | | | | | | |
| Services and Supplies | 18,809 | | 18,809 | 19,140 | 331 | 27,798 |
| TOTAL RECREATION AND CULTURE | | | | | | |
| Services and Supplies | 18,809 | | 18,809 | 105,610 | 86,801 | 27,798 |
| Fixed Assets | 109 | 304 | 413 | 41,913 | 41,500 | 500 |
| Total | 18,918 | 304 | 19,222 | 147,523 | 128,301 | 28,298 |
| INTEREST | | | | | | |
| Interest | | | | | | |
| Services and Supplies | 131,605 | | 131,605 | 261,010 | 129,405 | 10,849 |
| Other Charges | 4,067,442 | | 4,067,442 | 4,929,000 | 861,558 | 5,669,673 |
| Total | 4,199,047 | | 4,199,047 | 5,190,010 | 990,963 | 5,680,522 |
| GRAND TOTAL | | | | | | |
| Salaries and Benefits | 138,797,197 | | 138,797,197 | 140,942,849 | 2,145,652 | 122,489,817 |
| Services and Supplies | 88,300,785 | 3,187,854 | 91,488,639 | 94,216,042 | 2,727,403 | 70,116,830 |
| Other Charges | 80,676,038 | | 80,676,038 | 83,910,824 | 3,234,786 | 76,352,101 |
| Fixed Assets | 4,348,070 | 4,492,278 | 8,840,348 | 9,066,193 | 225,845 | 2,666,580 |
| Expenditure Transfers | (33,655,878) | | (33,655,878) | (33,355,098) | 300,780 | (31,455,396) |
| Total | 278,466,212 | 7,680,132 | 286,146,344 | 294,780,810 | 8,634,466 | 240,169,932 |

# SPECIAL REVENUE FUNDS

| | |
|---|---|
| ROAD FUND | This fund was established to provide for maintenance and construction of roadways. Revenues consist primarily of the County's share of State highway users taxes and are supplemented by Federal Funds, vehicle code fines, and reimbursements for services provided. |
| LIBRARY FUND | This fund was established to provide library services for all areas of the County except the City of Richmond. Property taxes provide most of the fund's revenues. |
| FIRE PROTECTION FUNDS | These special district funds provide fire protection services to both cities and unincorporated areas in the County. They are financed principally by property taxes. |
| SANITATION DISTRICT FUNDS | These special district funds provide sanitation services to specific areas of the County. They are financed primarily by user charges. |
| SERVICE AREA FUNDS | These special district funds provide authorized services such as lighting, park, or street maintenance to specific areas in the County. They are financed by property taxes and user charges. |
| FEDERAL REVENUE SHARING FUND | This fund was established to receive and expend the County's share of Federal Revenue Sharing funds. The funds are distributed to local agencies from the Federal government based on a formula composed of population, relative income factor and general tax effort. |
| FLOOD CONTROL AND STORM DRAINAGE FUNDS | These special district funds provide services to control flood and storm waters. Revenues are primarily received from property taxes and Federal grants. |
| POLICE SERVICE AREA FUNDS | These special district funds provide police services to specific areas of the County. They are financed principally by property taxes. |
| CRIMINAL JUSTICE FUND | This fund was established to temporarily account for monies ultimately to be used for the improvement of criminal justice facilities and automated information systems. Revenues are derived principally from surcharges on criminal fines. |
| COURTHOUSE CONSTRUCTION FUND | This fund was established to finance construction of courtroom facilities. Revenues are from an added levy on non-parking offenses. |
| OTHER SPECIAL REVENUE FUNDS | Accounts for the activities of seven non-grant Special Revenue Funds whose revenues are less than one percent of the total. They are Fish and Game, Survey Monument, Victim Assistance, Clerk Automation, Crime Lab, Service Area Revolving, and Sans Crainte Drainage. |

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1985
(With comparative totals for June 30, 1984)

| | Road | Library | Fire Protection | Sanitation | Service Areas | Federal Revenue Sharing |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| Cash and investments | $ 3,242,376 | 447,372 | 4,638,537 | 1,031,074 | 1,990,246 | 84,366 |
| Accounts receivable and accrued revenue | 443,481 | 111,170 | 300,950 | 73,724 | 28,405 | 1,210,293 |
| Due from other funds | 384,942 | 6,578 | 26,542 | 19,310 | 98,730 | 30,383 |
| Prepaid expenses and deposits | 313,027 | - | 41,725 | - | 121,000 | - |
| Total assets | 4,383,826 | 565,120 | 5,007,754 | 1,124,108 | 2,238,381 | 1,325,042 |
| **Liabilities and Fund Equity** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable and accrued liabilities | 621,780 | 409,767 | 2,121,627 | 104,188 | 137,725 | 956 |
| Due to other funds | 684,775 | 46,061 | 184,248 | 28,965 | 136,277 | 1,045 |
| Total liabilities | 1,306,555 | 455,828 | 2,305,875 | 133,153 | 274,002 | 2,001 |
| Fund Equity: | | | | | | |
| Fund Balance: | | | | | | |
| Reserved for: | | | | | | |
| Encumbrances | 2,613,505 | 195,942 | 1,301,077 | 65,384 | 159,835 | 2,152 |
| Prepaid expenses and deposits | 313,027 | - | 41,725 | - | 121,000 | - |
| Unreserved: | | | | | | |
| Designated for equipment replacement | - | 36,149 | - | - | - | - |
| Undesignated | 150,739 | (122,799) | 1,359,077 | 925,571 | 1,683,544 | 1,320,889 |
| Total fund equity | 3,077,271 | 109,292 | 2,701,879 | 990,955 | 1,964,379 | 1,323,041 |
| Total liabilities and fund equity | $ 4,383,826 | 565,120 | 5,007,754 | 1,124,108 | 2,238,381 | 1,325,042 |

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1985
(With comparative totals for June 30, 1984)

| Flood Control | Police Services | Criminal Justice | Courthouse Facilities | Other Special Revenue | Totals June 30, 1985 | Totals June 30, 1984 |
|---|---|---|---|---|---|---|
| 3,450,564 | 1,360,889 | 582,994 | 368,535 | 273,183 | 17,470,136 | 13,545,251 |
| 1,134,122 | 9,950 | - | - | 3,946 | 3,316,041 | 4,016,698 |
| 1,708,672 | 242 | 60,495 | 41,640 | 93,334 | 2,470,868 | 3,309,554 |
| 526,367 | - | - | - | - | 1,002,119 | 680,476 |
| 6,819,725 | 1,371,081 | 643,489 | 410,175 | 370,463 | 24,259,164 | 21,551,979 |
| 171,006 | 3,139 | - | - | 21,356 | 3,591,544 | 2,935,245 |
| 1,898,275 | 997,683 | 83,033 | 2,602 | 10,668 | 4,073,632 | 3,511,801 |
| 2,069,281 | 1,000,822 | 83,033 | 2,602 | 32,024 | 7,665,176 | 6,447,046 |
| 1,114,652 | - | 556,665 | 352,374 | 31,835 | 6,393,421 | 5,433,370 |
| 526,367 | - | - | - | - | 1,002,119 | 680,476 |
| - | - | - | - | - | 36,149 | 33,110 |
| 3,109,425 | 370,259 | 3,791 | 55,199 | 306,604 | 9,162,299 | 8,957,977 |
| 4,750,444 | 370,259 | 560,456 | 407,573 | 338,439 | 16,593,988 | 15,104,933 |
| 6,819,725 | 1,371,081 | 643,489 | 410,175 | 370,463 | 24,259,164 | 21,551,979 |

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1985
(With comparative totals for June 30, 1984)

| | Road | Library | Fire Protection | Sanitation | Service Areas | Federal Revenue Sharing |
|---|---|---|---|---|---|---|
| REVENUES: | | | | | | |
| Taxes | $ - | 4,981,108 | 24,572,094 | 40,000 | 1,306,845 | - |
| Licenses, permits and franchises | - | - | - | - | 3,280 | - |
| Fines, forfeitures and penalties | 362,886 | - | - | - | - | - |
| Use of money and property | 260,728 | 13,258 | 40,741 | 10,903 | 149,543 | - |
| Aid from other governmental agencies: | | | | | | |
| State | 8,560,137 | 526,835 | 655,527 | 44,555 | 52,665 | - |
| Federal | 1,089,576 | 213 | 1,836 | 341,986 | 88,654 | 4,948,349 |
| Other | 77,251 | 1,940 | 11,349 | - | 73,658 | - |
| Charges for current services | 623,267 | 91,202 | 422,646 | 1,001,956 | 512,939 | - |
| Other revenues | 113,985 | 15,871 | 82,794 | - | 539 | 527 |
| Total revenues | 11,087,830 | 5,630,427 | 25,786,987 | 1,439,400 | 2,188,123 | 4,948,876 |
| EXPENDITURES: | | | | | | |
| Current: | | | | | | |
| General government | - | 48,412 | - | - | - | - |
| Public protection | - | - | 25,542,696 | - | 499,679 | - |
| Health and sanitation | - | - | - | 1,129,824 | - | - |
| Public assistance | - | - | - | - | - | 4,291,489 |
| Education | - | 6,007,517 | - | - | 299,520 | - |
| Public ways and facilities | 11,005,247 | - | - | - | 493,196 | - |
| Recreation and culture | - | - | - | - | 643,178 | - |
| Total expenditures | 11,005,247 | 6,055,929 | 25,542,696 | 1,129,824 | 1,935,573 | 4,291,489 |
| Revenues over (under) expenditures | 82,583 | (425,502) | 244,291 | 309,576 | 252,550 | 657,387 |
| Other financing sources - operating transfers out | - | - | - | (138,728) | (67,394) | - |
| Revenues and other sources over (under) expenditures | 82,583 | (425,502) | 244,291 | 170,848 | 185,156 | 657,387 |
| Fund balances at beginning of year | 2,994,688 | 534,794 | 2,457,588 | 820,107 | 1,779,223 | 665,654 |
| Fund balances at end of year | $ 3,077,271 | 109,292 | 2,701,879 | 990,955 | 1,964,379 | 1,323,041 |

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1985
(With comparative totals for June 30, 1984)

| Flood Control | Police Services | Criminal Justice | Courthouse Facilities | Other Special Revenue | Totals June 30, 1985 | Totals June 30, 1984 |
|---|---|---|---|---|---|---|
| 2,179,533 | 1,661,371 | - | - | 109,872 | 34,850,823 | 31,446,515 |
| 1,209,964 | - | - | - | 72,585 | 1,285,829 | 1,095,126 |
| - | - | 655,151 | 463,972 | 7,306 | 1,489,315 | 1,108,285 |
| 205,397 | 34,982 | - | - | 12,091 | 727,643 | 732,156 |
| 2,246,536 | 36,104 | - | - | 4,338 | 12,126,697 | 13,299,143 |
| 158,032 | - | - | - | 36 | 6,628,682 | 6,849,300 |
| 135,282 | 2,389,269 | - | - | 5 | 2,688,754 | 160,404 |
| 68,524 | 6,833 | - | - | 80,643 | 2,808,010 | 3,179,346 |
| 448,562 | - | - | - | - | 662,278 | 520,586 |
| 6,651,830 | 4,128,559 | 655,151 | 463,972 | 286,876 | 63,268,031 | 58,390,861 |
| - | - | 600,207 | 218,127 | 230,037 | 1,096,783 | 533,276 |
| 6,330,222 | 4,030,746 | - | - | 142,924 | 36,546,267 | 32,398,206 |
| - | - | - | - | - | 1,129,824 | 1,721,872 |
| - | - | - | - | 58,446 | 4,349,935 | 5,492,803 |
| - | - | - | - | - | 6,307,037 | 5,838,896 |
| - | - | - | - | - | 11,498,443 | 10,135,882 |
| - | - | - | - | - | 643,178 | 766,435 |
| 6,330,222 | 4,030,746 | 600,207 | 218,127 | 431,407 | 61,571,467 | 59,847,370 |
| 321,608 | 97,813 | 54,944 | 245,845 | (144,531) | 1,696,564 | 1,543,491 |
| - | (1,387) | - | - | - | (207,509) | (918,007 |
| 321,608 | 96,426 | 54,944 | 245,845 | (144,531) | 1,489,055 | 625,484 |
| 4,428,836 | 273,833 | 505,512 | 161,728 | 482,97[illegible] | [illegible] | [illegible] |
| 4,750,444 | 370,259 | 560,456 | 407,573 | 338,439 | [illegible] | [illegible] |

COUNTY OF CONTRA COSTA
ROAD SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Fines, forfeitures and penalties | $ 300,000 | 362,886 | 62,886 | 293,675 |
| Use of money and property | 244,000 | 260,728 | 16,728 | 282,879 |
| Aid from other governmental agencies: | | | | |
| State | 6,466,992 | 8,560,137 | 93,145 | 8,692,315 |
| Federal | 2,308,573 | 1,089,576 | (1,218,907) | 873,407 |
| Other | 122,580 | 77,251 | (45,329) | 33,368 |
| Charges for current services | 734,930 | 623,267 | (111,663) | 529,712 |
| Other revenue | 177,500 | 113,985 | (63,515) | 211,824 |
| Total Revenues | 12,354,575 | 11,087,830 | (1,266,745) | 10,917,180 |
| EXPENDITURES: | | | | |
| Public ways and facilities | | | | |
| Salaries and benefits | - | - | - | 3,448,428 |
| Services and supplies | 14,987,255 | 13,330,764 | 1,656,491 | 8,850,016 |
| Other charges | 241,865 | 233,438 | 8,427 | 229,995 |
| Fixed assets | 87,188 | 54,550 | 32,638 | 41,597 |
| Total public ways and facilities | 15,316,308 | 13,618,752 | 1,697,556 | 12,570,036 |
| Total eExpenditures | 15,316,308 | 13,618,752 | 1,697,556 | 12,570,036 |
| Revenues over (under) expenditures | (2,961,733) | (2,530,922) | 430,811 | (1,652,856) |
| Other financing sources - operating transfers out | - | - | - | (710,000) |
| Revenues and other sources over (under) expenditures | (2,961,733) | (2,530,922) | 430,811 | (2,362,856) |
| Add reserve for encumbrances | 2,613,505 | 2,613,505 | - | 2,994,689 |
| Fund balance at beginning of year | 2,994,688 | 2,994,688 | - | 2,362,855 |
| Fund balance at end of year | $ 2,646,460 | 3,077,271 | 430,811 | 2,994,688 |

COUNTY OF CONTRA COSTA
LIBRARY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Taxes | $ 5,120,367 | 4,981,108 | (139,259) | 5,114,250 |
| Use of money and property | 10,200 | 13,258 | 3,058 | 9,055 |
| Aid from other governmental agencies: | | | | |
| State | 588,960 | 526,835 | (62,125) | 757,520 |
| Federal | - | 213 | 213 | 220 |
| Other | - | 1,940 | 1,940 | - |
| Charges for current services | 82,800 | 91,202 | 8,402 | 92,770 |
| Other revenue | 16,648 | 15,871 | (777) | 8,275 |
| Total revenues | 5,818,975 | 5,630,427 | (188,548) | 5,982,090 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General government | | | | |
| Fixed assets | 237,083 | 237,083 | - | 310,051 |
| Total general government | 237,083 | 237,083 | - | 310,051 |
| Education | | | | |
| Salaries and benefits | 3,882,481 | 3,832,873 | 49,608 | 3,640,182 |
| Services and supplies | 2,217,222 | 2,217,222 | - | 1,985,768 |
| Other charges | - | - | - | 437 |
| Fixed assets | 6,895 | 6,412 | 483 | 8,945 |
| Expenditure transfers | (33,700) | (41,718) | 8,018 | (28,048) |
| Total education | 6,072,898 | 6,014,789 | 58,109 | 5,607,284 |
| Total expenditures | 6,309,981 | 6,251,872 | 58,109 | 5,917,335 |
| Revenues over (under) expenditures | (491,006) | (621,445) | (130,439) | 64,755 |
| Add reserve for encumbrances | 195,943 | 195,943 | - | 245,690 |
| Fund balance at beginning of year | 534,794 | 534,794 | - | 224,349 |
| Fund balance at end of year | $ 239,731 | 109,292 | (130,439) | 534,794 |

COUNTY OF CONTRA COSTA
FIRE PROTECTION SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Taxes | $ 24,846,493 | 24,572,094 | (274,399) | 19,850,392 |
| Licenses, permits and franchises | - | - | - | 74 |
| Use of money and property | 4,800 | 40,741 | 35,941 | 39,627 |
| Aid from other governmental agencies: | | | | |
| State | 439,169 | 655,527 | 216,358 | 2,112,100 |
| Federal | - | 1,836 | 1,836 | 1,907 |
| Other | - | 11,349 | 11,349 | - |
| Charges for current services | 377,451 | 422,646 | 45,195 | 359,610 |
| Other revenue | 51,913 | 82,794 | 30,881 | 84,694 |
| Total revenues | 25,719,826 | 25,786,987 | 67,161 | 22,448,404 |
| EXPENDITURES: | | | | |
| Public protection | | | | |
| Salaries and benefits | 20,998,577 | 20,478,230 | 520,347 | 18,923,981 |
| Services and supplies | 4,339,354 | 4,139,312 | 200,042 | 3,514,842 |
| Other charges | 24,828 | 22,730 | 2,098 | 20,699 |
| Fixed assets | 2,605,519 | 2,203,501 | 402,018 | 2,170,934 |
| Total public protection | 27,968,278 | 26,843,773 | 1,124,505 | 24,630,456 |
| Total expenditures | 27,968,278 | 26,843,773 | 1,124,505 | 24,630,456 |
| Revenues over (under) expenditures | (2,248,452) | (1,056,786) | 1,191,666 | (2,182,052) |
| Other financing sources (uses): | | | | |
| Operating transfers in | - | - | - | 807 |
| Add reserve for encumbrances | 1,301,077 | 1,301,077 | - | 786,949 |
| Fund balance at beginning of year | 2,457,588 | 2,457,588 | - | 3,851,884 |
| Fund balance at end of year | $ 1,510,213 | 2,701,879 | 1,191,666 | 2,457,588 |

COUNTY OF CONTRA COSTA
SANITATION SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Taxes | $ 40,000 | 40,000 | - | 5 |
| Use of money and property | - | 10,903 | 10,903 | 47,783 |
| Aid from other governmental agencies: | | | | |
| State | 9,000 | 44,555 | 35,555 | 71,500 |
| Federal | 115,000 | 341,986 | 226,986 | 459,720 |
| Charges for current services | 923,040 | 1,001,956 | 78,916 | 1,049,779 |
| Other revenue | - | - | - | 17,389 |
| Total revenues | 1,087,040 | 1,439,400 | 352,360 | 1,646,176 |
| EXPENDITURES: | | | | |
| Health and sanitation | | | | |
| Services and supplies | 733,071 | 642,635 | 90,436 | 532,024 |
| Other charges | 200,077 | 221,659 | (21,582) | 524,863 |
| Fixed assets | 905,455 | 330,914 | 574,541 | 759,175 |
| Reserves | 49,730 | - | 49,730 | - |
| Total health and sanitation | 1,888,333 | 1,195,208 | 693,125 | 1,816,062 |
| Total expenditures | 1,888,333 | 1,195,208 | 693,125 | 1,816,062 |
| Revenues over (under) expenditures | (801,293) | 244,192 | 1,045,485 | (169,886) |
| Other financing sources (uses): | | | | |
| Operating transfers out | - | (138,728) | (138,728) | (5,375) |
| Add reserve for encumbrances | 65,384 | 65,384 | - | 94,190 |
| Fund balance at beginning of year | 820,107 | 820,107 | - | [illegible] |
| Fund balance at end of year | $ 84,198 | 990,955 | 906,757 | [illegible] |

COUNTY OF CONTRA COSTA
SERVICE AREA SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Taxes | $ 1,207,928 | 1,306,845 | 98,917 | 1,262,541 |
| Licenses, permits and franchises | 22,000 | 3,280 | (18,720) | 71,731 |
| Use of money and property | 142,100 | 149,543 | 7,443 | 158,475 |
| Aid from other governmental agencies: | | | | |
| State | 344,553 | 52,665 | (291,888) | 182,645 |
| Federal | 78,072 | 88,654 | 10,582 | 6,929 |
| Other | 66,339 | 73,658 | 7,319 | 77,036 |
| Charges for current services | 470,470 | 512,939 | 42,469 | 850,908 |
| Other revenue | 10,000 | 539 | (9,461) | 20,770 |
| Total revenues | 2,341,462 | 2,188,123 | (153,339) | 2,631,035 |
| EXPENDITURES: | | | | |
| Public protection | | | | |
| Services and supplies | 637,977 | 571,311 | 66,666 | 687,153 |
| Other charges | 104,410 | 28,368 | 76,042 | 140,641 |
| Reserves | 58,910 | - | 58,910 | |
| Total public protection | 801,297 | 599,679 | 201,618 | 827,794 |
| Education | | | | |
| Services and supplies | 299,520 | 299,520 | - | 301,251 |
| Other charges | - | 21,696 | (21,696) | 87 |
| Fixed assets | - | - | - | 12,044 |
| Reserves | 62,293 | - | 62,293 | - |
| Total education | 361,813 | 321,216 | 40,597 | 313,382 |
| Public ways and facilities | | | | |
| Services and supplies | 457,089 | 331,816 | 125,273 | 526,294 |
| Other charges | 15,220 | 60,363 | (45,143) | 56,230 |
| Fixed assets | 802,642 | 134,865 | 667,777 | 31,286 |
| Reserves | 36,470 | - | 36,470 | - |
| Total public ways and facilities | 1,311,421 | 527,044 | 784,377 | 613,810 |

COUNTY OF CONTRA COSTA
SERVICE AREA SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| Recreation and culture | | | | |
| Salaries and benefits | 283,000 | 280,968 | 2,032 | 266,314 |
| Services and supplies | 278,368 | 293,460 | (15,092) | 354,877 |
| Other charges | 10,896 | 15,596 | (4,700) | 38,608 |
| Fixed assets | 749,614 | 57,445 | 692,169 | 104,964 |
| Reserves | 49,098 | - | 49,098 | - |
| Total recreation and culture | 1,370,976 | 647,469 | 723,507 | 764,763 |
| Total expenditures | 3,845,507 | 2,095,408 | 1,750,099 | 2,519,749 |
| Revenues over (under) expenditures | (1,504,045) | 92,715 | 1,596,760 | 111,286 |
| Other financing sources (uses): | | | | |
| Operating transfers out | - | (67,394) | (67,394) | (203,439) |
| Add reserve for encumbrances | 159,835 | 159,835 | - | 167,009 |
| Fund balance at beginning of year | 1,779,223 | 1,779,223 | - | 1,704,369 |
| Fund balance at end of year | $ 435,013 | 1,964,379 | 1,529,366 | 1,779,225 |

COUNTY OF CONTRA COSTA
FEDERAL REVENUE SHARING SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Aid from other governmental agencies: | | | | |
| Federal | $ 4,972,600 | 4,948,349 | (24,251) | 5,058,687 |
| Other revenue | - | 527 | 527 | 75 |
| Total revenues | 4,972,600 | 4,948,876 | (23,724) | 5,058,762 |
| EXPENDITURES: | | | | |
| Public assistance | | | | |
| Services and supplies | 124,932 | - | 124,932 | - |
| Other charges | 5,513,321 | 4,293,641 | 1,219,680 | 5,446,119 |
| Total public assistance | 5,638,253 | 4,293,641 | 1,344,612 | 5,446,119 |
| Total expenditures | 5,638,253 | 4,293,641 | 1,344,612 | 5,446,119 |
| Revenues over (under) expenditures | (665,653) | 655,235 | 1,320,888 | (387,357) |
| Add reserve for encumbrances | 2,152 | 2,152 | - | 3,528 |
| Fund balance at beginning of year | 665,654 | 665,654 | - | 1,049,483 |
| Fund balance at end of year | $ 2,153 | 1,323,041 | 1,320,888 | 665,654 |

COUNTY OF CONTRA COSTA
FLOOD CONTROL SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Taxes | $ 2,164,424 | 2,179,533 | 15,109 | 1,691,040 |
| Licenses, permits and franchises | 791,810 | 1,209,964 | 418,154 | 954,166 |
| Use of money and property | 203,630 | 205,397 | 1,767 | 156,989 |
| Aid from other governmental agencies: | | | | |
| State | 4,749,577 | 2,246,536 | (2,503,041) | 1,157,722 |
| Federal | 123,327 | 158,032 | 34,705 | 430,441 |
| Other | 443,500 | 135,282 | (308,218) | 50,000 |
| Charges for current services | 6,588 | 68,524 | 61,936 | 231,311 |
| Other revenue | 381,400 | 448,562 | 67,162 | 177,559 |
| Total revenues | 8,864,256 | 6,651,830 | (2,212,426) | 4,849,228 |
| EXPENDITURES: | | | | |
| Public protection | | | | |
| Salaries and benefits | - | - | - | 310,606 |
| Services and supplies | 9,077,866 | 4,844,085 | 4,233,781 | 3,264,169 |
| Other charges | 3,780,618 | 2,591,949 | 1,188,669 | 877,562 |
| Fixed assets | 9,840 | 8,840 | 1,000 | 8,125 |
| Reserves | 400,450 | - | 400,450 | - |
| Total public protection | 13,268,774 | 7,444,874 | 5,823,900 | 4,460,462 |
| Total expenditures | 13,268,774 | 7,444,874 | 5,823,900 | 4,460,462 |
| Revenues over (under) expenditures | (4,404,518) | (793,044) | 3,611,474 | 388,766 |
| Add reserve for encumbrances | 1,114,652 | 1,114,652 | - | 450,981 |
| Fund balance at beginning of year | 4,428,836 | 4,428,836 | - | 3,589,109 |
| Fund balance at end of year | $ 1,138,970 | 4,750,444 | 3,611,474 | 4,428,836 |

COUNTY OF CONTRA COSTA
POLICE SERVICES SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Taxes | $ 1,662,774 | 1,661,371 | (1,403) | 3,430,204 |
| Use of money and property | 24,171 | 34,982 | 10,811 | 22,664 |
| Aid from other governmental agencies: | | | | |
| State | 5,159 | 36,104 | 30,945 | 320,765 |
| Federal | - | - | - | 17,983 |
| Other | 2,389,217 | 2,389,269 | 52 | - |
| Charges for current services | 2,700 | 6,833 | 4,133 | 814 |
| Total revenues | 4,084,021 | 4,128,559 | 44,538 | 3,792,430 |
| EXPENDITURES: | | | | |
| Public protection | | | | |
| Salaries and benefits | 16,500 | 13,364 | 3,136 | 14,388 |
| Services and supplies | 4,041,022 | 4,007,561 | 33,461 | 3,627,437 |
| Other charges | - | - | - | 19,524 |
| Fixed assets | 9,325 | 9,821 | (496) | 34,327 |
| Reserves | 269,796 | - | 269,796 | - |
| Total public protection | 4,336,643 | 4,030,746 | 305,897 | 3,695,676 |
| Total expenditures | 4,336,643 | 4,030,746 | 305,897 | 3,695,676 |
| **Revenues over (under) expenditures** | (252,622) | 97,813 | 350,435 | 96,754 |
| Other financing sources (uses): | | | | |
| Operating transfers out | - | (1,387) | (1,387) | - |
| **Add reserve for encumbrances** | - | - | - | 4,324 |
| **Fund balance at beginning of year** | 273,833 | 273,833 | - | 172,755 |
| **Fund balance at end of year** | $ 21,211 | 370,259 | 349,048 | 273,833 |

COUNTY OF CONTRA COSTA
CRIMINAL JUSTICE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Fines, forfeitures and penalties | $ 650,000 | 655,151 | 5,151 | 600,248 |
| Total revenues | 650,000 | 655,151 | 5,151 | 600,248 |
| EXPENDITURES: | | | | |
| General government | | | | |
| Services and supplies | 66,555 | 66,555 | - | - |
| Fixed assets | 1,090,317 | 1,090,317 | - | 789,957 |
| Total general government | 1,156,872 | 1,156,872 | - | 789,957 |
| Total expenditures | 1,156,872 | 1,156,872 | - | 789,957 |
| Revenues over (under) expenditures | (506,872) | (501,721) | 5,151 | (189,709) |
| Add reserve for encumbrances | 556,665 | 556,665 | - | 499,437 |
| Fund balance at beginning of year | 505,512 | 505,512 | - | 195,784 |
| Fund balance at end of year | $ 555,305 | 560,456 | 5,151 | 505,512 |

COUNTY OF CONTRA COSTA
COURTHOUSE FACILITIES SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Fines, forfeitures and penalties | $ 408,775 | 463,972 | 55,197 | 200,478 |
| Total revenues | 408,775 | 463,972 | 55,197 | 200,478 |
| EXPENDITURES: | | | | |
| General government | | | | |
| Fixed assets | 570,502 | 570,501 | 1 | 200,477 |
| Total general government | 570,502 | 570,501 | 1 | 200,477 |
| Total expenditures | 570,502 | 570,501 | 1 | 200,477 |
| Revenues over (under) expenditures | (161,727) | (106,529) | 55,198 | 1 |
| Add reserve for encumbrances | 352,374 | 352,374 | - | 161,727 |
| Fund balance at beginning of year | 161,728 | 161,728 | - | - |
| Fund balance at end of year | $ 352,375 | 407,573 | 55,198 | 161,728 |

COUNTY OF CONTRA COSTA
OTHER SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Taxes | $ 107,386 | 109,872 | 2,486 | 98,083 |
| Licenses, permits and franchises | 63,810 | 72,585 | 8,775 | 69,155 |
| Fines, forfeitures and penalties | 9,500 | 7,306 | (2,194) | 13,884 |
| Use of money and property | 2,000 | 12,091 | 10,091 | 14,684 |
| Aid from other governmental agencies: | | | | |
| State | 4,314 | 4,338 | 24 | - |
| Federal | - | 36 | 36 | 4,576 |
| Other | - | 5 | 5 | 6 |
| Charges for current services | 80,600 | 80,643 | 43 | 64,442 |
| Total revenues | 267,610 | 286,876 | 19,266 | 264,830 |
| EXPENDITURES: | | | | |
| General government | | | | |
| Services and supplies | 280,905 | 190,373 | 90,532 | 58,880 |
| Fixed assets | 82,507 | 48,402 | 34,105 | 29,286 |
| Total general government | 363,412 | 238,775 | 124,637 | 88,166 |
| Public protection | | | | |
| Salaries and benefits | 14,900 | 5,350 | 9,550 | - |
| Services and supplies | 184,373 | 130,448 | 53,925 | 127,308 |
| Fixed assets | 30,731 | 30,223 | 508 | - |
| Total public protection | 230,004 | 166,021 | 63,983 | 127,308 |
| Public assistance | | | | |
| Services and supplies | 58,447 | 58,445 | 1 | 57,394 |
| Total public assistance | 58,447 | 58,446 | 1 | 57,394 |
| Public ways and facilities | | | | |
| Services and supplies | - | - | - | 4 |
| Other charges | - | - | - | 1,545 |
| Total public ways and facilities | - | - | - | 1,541 |
| Total expenditures | 651,863 | 463,242 | 188,621 | [illegible] |

COUNTY OF CONTRA COSTA
OTHER SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| Revenues over (under) expenditures | (384,253) | (176,366) | 207,887 | (9,579) |
| Add reserve for encumbrances | 31,835 | 31,835 | - | 24,866 |
| Fund balance at beginning of year | 482,970 | 482,970 | - | 467,683 |
| Fund balance at end of year | $ 130,552 | 338,439 | 207,887 | 482,970 |

# DEBT SERVICE FUNDS

| | |
|---|---|
| FIRE PROTECTION | To accumulate monies for payments of $450,000 in serial bonds, 4.5 to 4.6 percent, $30,000-35,000 annual installments, with the last installment due in 1989. Financing is provided by specific property tax levies. |
| SANITATION | To accumulate monies for payment of $4,760,000 in serial bonds, 3.875 to 11.75 percent, $231,000-$1,066,000 annual installments, with the last installment due in 2002. Financing is provided by specific property tax levies and user charges. |
| RECREATION AND PARK | To accumulate monies for payment of $6,750,000 in serial bonds, 8.0 to 7.5 percent, $135,000-$540,000 annual installments, with the last installment due in 2004. Financing is provided by specific property tax levies. |
| STORM DRAINAGE | To accumulate monies for payment of $200,000 in serial bonds, 4.0 to 4.25 percent, $5,000 annual installments, with the last installment due in 2005. Financing is provided by specific property tax levies. |

COUNTY OF CONTRA COSTA
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1985
(With comparative totals for June 30, 1984)

| | Fire Protection Bonds | Sanitation Bonds | Recreation and Park Bonds | Storm Drainage Bonds | Totals June 30, 1985 | Totals June 30, 1984 |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| Cash and investments | $ 4,153 | 987,414 | 13,305 | 884 | 1,005,756 | 894,159 |
| Accounts receivable and accrued revenue | 1,098 | 25,107 | 23,214 | 258 | 49,677 | 22,143 |
| Due from other funds | 5 | 182 | 475 | 8 | 670 | 100,314 |
| Total assets | $ 5,256 | 1,012,703 | 36,994 | 1,150 | 1,056,103 | 1,016,616 |
| **Liabilities and Fund Equity** | | | | | | |
| **Liabilities:** | | | | | | |
| Accounts payable and accrued liabilities | - | 792 | - | 731 | 1,523 | 12,281 |
| Due to other funds | 50 | 461 | 207 | - | 718 | - |
| Total liabilities | 50 | 1,253 | 207 | 731 | 2,241 | 12,281 |
| **Fund Equity:** | | | | | | |
| Fund Balance: | | | | | | |
| Unreserved: | | | | | | |
| Undesignated | 5,206 | 1,011,450 | 36,787 | 419 | 1,053,862 | 1,004,335 |
| Total fund equity | 5,206 | 1,011,450 | 36,787 | 419 | 1,053,862 | 1,004,335 |
| Total liabilities and fund equity | $ 5,256 | 1,012,703 | 36,994 | 1,150 | 1,056,103 | 1,016,616 |

COUNTY OF CONTRA COSTA
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1985
(With comparative totals for June 30, 1984)

| | Fire Protection Bonds | Sanitation Bonds | Recreation and Park Bonds | Storm Drainage Bonds | Totals June 30, 1985 | Totals June 30, 1984 |
|---|---|---|---|---|---|---|
| REVENUES: | | | | | | |
| Taxes | $ 36,052 | 277,389 | 577,927 | 9,594 | 900,962 | 886,277 |
| Use of money and property | - | 76,399 | - | - | 76,399 | 33,225 |
| Aid from other governmental agencies | | | | | | |
| State | 1,436 | - | 22,474 | - | 23,910 | 26,139 |
| Charges for current services | - | 219,034 | - | - | 219,034 | 101,294 |
| Total revenues | 37,488 | 572,822 | 600,401 | 9,594 | 1,220,305 | 1,046,935 |
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| Principal | 30,000 | 211,000 | 125,000 | 5,000 | 371,000 | 306,000 |
| Interest | 7,134 | 343,143 | 450,980 | 4,486 | 805,743 | 825,812 |
| Total expenditures | 37,134 | 554,143 | 575,980 | 9,486 | 1,176,743 | 1,131,812 |
| Revenues over (under) expenditures | 354 | 18,679 | 24,421 | 108 | 43,562 | (84,877) |
| Other financing sources - | | | | | | |
| operating transfers in | - | 5,965 | - | - | 5,965 | 5,375 |
| Revenues and other sources over (under) expenditures | 354 | 24,644 | 24,421 | 108 | 49,527 | (79,502) |
| Fund balances at beginning of year | 4,852 | 986,806 | 12,366 | 311 | 1,004,335 | 1,083,837 |
| Fund balances at end of year | $ 5,206 | 1,011,450 | 36,787 | 419 | 1,053,862 | 1,004,335 |

COUNTY OF CONTRA COSTA
FIRE PROTECTION DEBT SERVICE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Taxes | $ 36,483 | 36,052 | (431) | 30,782 |
| Aid from other governmental agencies: | | | | |
| State | - | 1,436 | 1,436 | 1,354 |
| Total revenues | 36,483 | 37,488 | 1,005 | 32,136 |
| EXPENDITURES: | | | | |
| Debt Service: | | | | |
| Principal | 30,000 | 30,000 | - | 25,000 |
| Interest | 7,070 | 7,134 | (64) | 8,195 |
| Total expenditures | 37,070 | 37,134 | (64) | 33,195 |
| Revenues over (under) expenditures | (587) | 354 | 941 | (1,059) |
| Fund balance at beginning of year | 4,852 | 4,852 | - | 5,911 |
| Fund balance at end of year | $ 4,265 | 5,206 | 941 | 4,852 |

COUNTY OF CONTRA COSTA
SANITATION DEBT SERVICE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Taxes | $ 268,457 | 277,389 | 8,932 | 288,589 |
| Use of money and property | - | 76,399 | 76,399 | 33,225 |
| Charges for current services | - | 219,034 | 219,034 | 101,294 |
| Total revenues | 268,457 | 572,822 | 304,365 | 423,108 |
| EXPENDITURES: | | | | |
| Debt Service: | | | | |
| Principal | 211,000 | 211,000 | - | 161,000 |
| Interest | 530,542 | 343,143 | 187,399 | 352,425 |
| Total expenditures | 741,542 | 554,143 | 187,399 | 513,425 |
| Revenues over (under) expenditures | (473,085) | 18,679 | 491,764 | (90,317) |
| Other financing sources (uses): | | | | |
| Operating transfers in | 5,178 | 5,965 | 787 | 5,375 |
| Revenues and other sources over (under) expenditures | (467,907) | 24,644 | 492,551 | (84,942) |
| Fund balance at beginning of year | 986,806 | 986,806 | - | 1,071,748 |
| Fund balance at end of year | $ 518,899 | 1,011,450 | 492,551 | 986,806 |

COUNTY OF CONTRA COSTA
RECREATION AND PARK DEBT SERVICE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Taxes | $ 563,614 | 577,927 | 14,313 | 557,098 |
| Aid from other governmental agencies: | | | | |
| State | - | 22,474 | 22,474 | 24,785 |
| Total revenues | 563,614 | 600,401 | 36,787 | 581,883 |
| EXPENDITURES: | | | | |
| Debt Service: | | | | |
| Principal | 125,000 | 125,000 | - | 115,000 |
| Interest | 450,980 | 450,980 | - | 460,580 |
| Total expenditures | 575,980 | 575,980 | - | 575,580 |
| Revenues over (under) expenditures | (12,366) | 24,421 | 36,787 | 6,303 |
| Fund balance at beginning of year | 12,366 | 12,366 | - | 6,063 |
| Fund balance at end of year | $ - | 36,787 | 36,787 | 12,366 |

COUNTY OF CONTRA COSTA
STORM DRAINAGE DEBT SERVICE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Taxes | $ 9,209 | 9,594 | 385 | 9,808 |
| Total revenues | 9,209 | 9,594 | 385 | 9,808 |
| EXPENDITURES: | | | | |
| Debt Service: | | | | |
| Principal | 5,000 | 5,000 | - | 5,000 |
| Interest | 4,413 | 4,486 | (73) | 4,612 |
| Total expenditures | 9,413 | 9,486 | (73) | 9,612 |
| Revenues over (under) expenditures | (204) | 108 | 312 | 196 |
| Fund balance at beginning of year | 311 | 311 | - | 115 |
| Fund balance at end of year | $ 107 | 419 | 312 | 311 |

# CAPITAL PROJECTS FUNDS

| | |
|---|---|
| LOS MEDANOS HOSPITAL FUND | This fund was established to account for the acquisition and construction costs of converting the Los Medanos Hospital building to an outpatient care facility. It is being funded by a State grant of $822,000 and a County contribution of $1,000,000. |
| EL PUEBLO DAY CARE FUND | This fund was established to account for the costs of finishing construction of the El Pueblo Day Care Facility in Pittsburg. Funding is provided by a HUD Block Grant of $732,598. |
| REDEVELOPMENT AGENCY FUND | The redevelopment agency was formed for the acquisition of real property and construction of improvements thereon in the County's unincorporated areas for the purpose of removing or preventing blight. |

COUNTY OF CONTRA COSTA
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1985
(With comparative totals for June 30, 1984)

| | Los Medanos Hospital | El Pueblo Day Care | Redevelopment Agency | Totals June 30, 1985 | Totals June 30, 1984 |
|---|---|---|---|---|---|
| **Assets** | | | | | |
| Cash and investments | $ 122,625 | 1,000 | 1,726,345 | 1,849,970 | 580,635 |
| Accounts receivable and accrued revenue | 1,932 | - | - | 1,932 | 629 |
| Due from other funds | 120,634 | - | - | 120,634 | 26,664 |
| Total assets | $ 245,191 | 1,000 | 1,726,345 | 1,972,536 | 607,928 |
| **Liabilities and Fund Equity** | | | | | |
| **Liabilities:** | | | | | |
| Accounts payable and accrued liabilities | 34,957 | 1,000 | 4,766,405 | 4,802,362 | 165,197 |
| Due to other funds | 130,907 | - | 406,882 | 537,789 | 30,288 |
| Total liabilities | 165,864 | 1,000 | 5,173,287 | 5,340,151 | 195,485 |
| **Fund Equity:** | | | | | |
| Fund balance: | | | | | |
| Reserved for: | | | | | |
| Encumbrances | 57,360 | - | 731,797 | 789,157 | 151,310 |
| Unreserved: | | | | | |
| Undesignated | 21,967 | - | (4,178,739) | (4,156,772) | 261,133 |
| Total fund equity | 79,327 | - | (3,446,942) | (3,367,615) | 412,443 |
| Total liabilities and fund equity | $ 245,191 | 1,000 | 1,726,345 | 1,972,536 | 607,928 |

COUNTY OF CONTRA COSTA
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1985
(With cooperative totals for June 30, 1984)

| | Los Medanos Hospital | El Pueblo Day Care | Redevelopment Agency | Totals June 30, 1985 | Totals June 30, 1984 |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Use of money and property | $ 15,676 | - | 15,245 | 30,921 | 23,545 |
| Aid from other governmental agencies: | | | | | |
| Federal | - | - | - | - | 437,607 |
| Other | - | - | 2,902,000 | 2,902,000 | - |
| Charges for current services | - | - | 282,493 | 282,493 | - |
| Other revenues | - | - | 6,709 | 6,709 | 10,000 |
| Total revenues | 15,676 | - | 3,206,447 | 3,222,123 | 471,152 |
| EXPENDITURES | | | | | |
| Capital projects | 386,066 | - | 6,616,115 | 7,002,181 | 1,771,831 |
| Total expenditures | 386,066 | - | 6,616,115 | 7,002,181 | 1,771,831 |
| Revenues over (under) expenditures | (370,390) | - | (3,409,668) | (3,780,058) | (1,300,679) |
| Revenues and other sources over (under) expenditures | (370,390) | - | (3,409,668) | (3,780,058) | (1,300,679) |
| Fund balances at beginning of year | 449,717 | - | (37,274) | 412,443 | 1,713,122 |
| Fund balances at end of year | $ 79,327 | - | (3,446,942) | (3,367,615) | 412,443 |

COUNTY OF CONTRA COSTA
LOS MEDANOS HOSPITAL CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES FUND BALANCEBUDGET (NON-GAAP BASIS) AND ACTUALY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Use of money and property | $ 72,140 | 15,676 | (56,464) | 23,545 |
| Other revenues | - | - | - | 10,000 |
| Total revenues | 72,140 | 15,676 | (56,464) | 33,545 |
| EXPENDITURES: | | | | |
| General government | | | | |
| Fixed assets | 507,563 | 443,426 | 64,137 | 1,448,302 |
| Total general government | 507,563 | 443,426 | 64,137 | 1,448,302 |
| Total expenditures | 507,563 | 443,426 | 64,137 | 1,448,302 |
| Revenues over (under) expenditures | (435,423) | (427,750) | 7,673 | (1,414,757) |
| Add reserve for encumbrances | 57,360 | 57,360 | - | 151,310 |
| Fund balance at beginning of year | 449,717 | 449,717 | - | 1,713,164 |
| Fund balance at end of year | $ 71,654 | 79,327 | 7,673 | 449,717 |

COUNTY OF CONTRA COSTA
EL PUEBLO DAY CARE CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Aid from other governmental agencies: | | | | |
| Federal | $ - | - | - | 437,607 |
| Total revenues | - | - | - | 437,607 |
| EXPENDITURES: | | | | |
| General government | | | | |
| Fixed assets | - | - | - | 437,565 |
| Total general government | - | - | - | 437,565 |
| Total expenditures | - | - | - | 437,565 |
| Revenues over (under) expenditures | - | - | - | 42 |
| Fund balance at beginning of year | - | - | - | (42) |
| Fund balance at end of year | $ - | - | - | - |

COUNTY OF CONTRA COSTA
REDEVELOPMENT AGENCY CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1985

| | 1984-85 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance-Favorable (Unfavorable) | 1983-84 Actual |
| REVENUES: | | | | |
| Use of money and property | $ - | 15,245 | 15,245 | - |
| Aid from other governmental agencies: | | | | |
| Other | 129,000 | 2,902,000 | 2,773,000 | - |
| Charges for current services | 89,850 | 282,493 | 192,643 | - |
| Other revenue | - | 6,709 | 6,709 | - |
| Total revenues | 218,850 | 3,206,447 | 2,987,597 | - |
| EXPENDITURES: | | | | |
| Public protection | | | | |
| Salaries and benefits | - | 4,160 | (4,160) | - |
| Services and supplies | 218,850 | 6,297,893 | (6,079,043) | 37,274 |
| Other charges | - | 1,045,859 | (1,045,859) | - |
| Total general government | 218,850 | 7,347,912 | (7,129,062) | 37,274 |
| Total expenditures | 218,850 | 7,347,912 | (7,129,062) | 37,274 |
| Revenues over (under) expenditures | - | (4,141,465) | (4,141,465) | (37,274) |
| Add reserve for encumbrances | - | 731,797 | 731,797 | - |
| Fund balance at beginning of year | (37,274) | (37,274) | - | - |
| Fund balance at end of year | $ (37,274) | (3,446,942) | (3,409,668) | (37,274) |

# ENTERPRISE FUNDS

| | |
|---|---|
| AIRPORT FUND | This fund was established to provide for operations and maintenance of Buchanan Field aviation facilities. Revenues include receipts under rental and lease agreements involving County airport facilities and State and Federal aid. |
| SPECIAL AVIATION FUND | This fund was established to provide for airport and aviation purpose capital improvements including repairs or replacement of capital items. Revenues consist of an annual allocation for each county operated airport from the State of California as well as acquisition and development funds provided by the State for special projects with partial matching from the County General Fund. |
| COUNTY HOSPITAL FUND | This fund was established to account for operations of the County Hospital, outpatient clinics, and other facilities involved in providing health services to County residents. Revenues are principally subsidies from the General Fund, fees for patient services, and payments from federal and state programs such as Medicare, Medi-Cal, Short-Doyle, etc. |
| HEALTH MAINTENANCE ORGANIZATION FUND | This fund accounts for operations of the County's prepaid health plans. Revenues are primarily capitation payments by Medicare and Medi-Cal and premiums paid by private citizens. The bulk of medical services required by the plans are provided by the County Hospital Enterprise Fund at charge rates established by the Health Services Department. |

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1985
With comparative totals for June 30, 1984

| | Airport | Special Aviation | County Hospital | Health Maintenance Organization | Totals June 30, 1985 | Totals June 30, 1984 |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| Cash and investments | $ 151,824 | 26,595 | 3,236 | 1,457 | 183,082 | 494,164 |
| Accounts receivable and accrued revenue | 457,222 | 495 | 7,147,464 | 906,251 | 8,511,427 | 11,255,541 |
| Due from other funds | 25,329 | - | 1,072,535 | 1,569,890 | 2,671,754 | 1,225,439 |
| Inventories of materials and supplies | - | - | 431,253 | - | 431,253 | 401,201 |
| Prepaid expenses and deposits | 400 | - | 19,164 | 6,964 | 26,528 | 3,783 |
| Fixed assets | 3,361,256 | - | 4,895,829 | 295,496 | 8,496,579 | 8,871,064 |
| Total assets | $ 4,005,043 | 27,090 | 13,569,581 | 2,780,997 | 20,326,721 | 26,251,590 |
| **Liabilities and Fund Equity** | | | | | | |
| **Liabilities** | | | | | | |
| Accounts payable and accrued liabilities | 527,414 | 103,900 | 3,309,061 | 355,456 | 3,935,831 | 4,585,930 |
| Employee benefits payable | 16,221 | - | 1,901,547 | 58,925 | 1,976,743 | 1,879,669 |
| Due to other funds | 18,441 | 21,595 | 5,186,501 | 2,124,943 | 7,351,479 | 14,541,155 |
| Capital lease obligations | - | - | 396,371 | 174,503 | 570,874 | 630,835 |
| Total liabilities | 564,076 | 125,495 | 10,693,528 | 2,704,826 | 13,834,925 | 21,586,589 |
| **Fund Equity** | | | | | | |
| Contributed capital | 2,546,024 | - | 6,131,857 | 14,000 | 8,691,881 | 9,151,350 |
| Retained earnings (deficit) | 894,943 | (98,405) | 3,041,794 | 12,661 | 3,251,595 | 1,486,349 |
| Total fund equity | 3,440,967 | (98,405) | 9,071,053 | 22,661 | 11,943,476 | 10,637,699 |
| Total liabilities and fund equity | $ 4,005,043 | 27,090 | 13,569,581 | 2,780,997 | 20,326,721 | 26,251,590 |

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1985
(With comparative totals for June 30, 1984)

| | Airport | Special Aviation | County Hospital | Health Maintenance Organization | Totals June 30, 1985 | Totals June 30, 1984 |
|---|---|---|---|---|---|---|
| Operating revenues: | | | | | | |
| Charges for current services | $ 782,591 | - | 42,503,211 | 15,738,598 | 59,024,400 | 65,518,817 |
| Total operating revenues | 782,591 | - | 42,503,211 | 15,738,598 | 59,024,400 | 65,518,817 |
| Operating expenses: | | | | | | |
| Salaries and employee benefits | 300,662 | - | 34,144,209 | 1,249,747 | 35,694,618 | 40,858,519 |
| Services and supplies | 345,445 | - | 17,319,098 | 19,380,774 | 37,045,317 | 44,091,307 |
| Depreciation | 150,130 | - | 725,038 | 97,030 | 972,198 | 931,132 |
| Total operating expenses | 796,237 | - | 52,188,345 | 20,727,551 | 73,712,133 | 85,880,958 |
| Operating income (loss) | (13,646) | - | (9,685,134) | (4,988,953) | (14,687,733) | (20,362,141) |
| Non-operating revenues - net | 677,227 | (98,405) | - | - | 578,822 | (2,862) |
| Operating subsidy from General Fund | - | - | 10,364,401 | 3,925,483 | 14,289,884 | 23,022,781 |
| Operating transafer out | - | - | - | - | - | - |
| Net income (loss) | 663,581 | (98,405) | 679,267 | (1,063,470) | 180,973 | 2,657,778 |
| Add depreciation on fixed assets financed by grants | 52,781 | - | - | - | 52,781 | 56,159 |
| Increase (decrease) in retained earnings | 716,362 | (98,405) | 679,267 | (1,063,470) | 233,754 | 2,713,937 |
| Retained earnings at beginning of year | 178,581 | - | (3,741,061) | 1,076,131 | (2,486,349) | (3,348,266) |
| Cumulative effect of change in an accounting principle | - | - | - | - | - | (1,852,020) |
| Retained earnings (deficit) at end of year | $ 894,943 | (98,405) | (3,061,794) | 12,661 | (2,252,595) | (2,486,349) |

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1985
(With comparative totals for June 30, 1984)

| | Airport | Special Aviation | County Hospital | Health Maintenance Organization | Totals June 30, 1985 | Totals June 30, 1984 |
|---|---|---|---|---|---|---|
| Funds provided (used) by operations: | | | | | | |
| Net income (loss) | $ 663,581 | (98,405) | (9,685,134) | (4,988,953) | (14,108,911) | (20,365,003) |
| Items not requiring (providing) the use of funds: | | | | | | |
| Depreciation | 150,130 | - | 725,038 | 97,030 | 972,198 | 931,132 |
| Transfer of Assets | (52,781) | - | (410,688) | - | (463,469) | (1,267,429) |
| Total provided by operations before operating transfers | 760,930 | (98,405) | (9,370,784) | (4,891,923) | (13,600,182) | (20,701,300) |
| Operating transfers (net) | - | - | 10,364,401 | 3,925,483 | 14,289,884 | 23,022,781 |
| Increase in employee benefits payable | 4,422 | - | 144,133 | (4,481) | 144,074 | 1,829,669 |
| Decrease in accounts receivable and accrued revenue | (346,625) | (495) | 2,411,360 | 670,274 | 2,734,514 | 4,801,079 |
| Decrease in inventories | - | - | - | - | - | 103,198 |
| Decrease in prepaid expenses and deposits | - | - | - | - | - | 29,760 |
| Decrease in amounts due from other funds | 28,348 | - | 4,229,070 | 296,261 | 4,553,679 | - |
| Increase in capital lease obligations | - | - | - | - | - | 118,981 |
| Net decrease in fixed assets | | - | - | - | - | 301,266 |
| Total funds provided | 447,075 | (98,900) | 7,778,180 | (4,386) | 8,121,969 | 9,505,434 |
| Funds used for: | | | | | | |
| Increase in amounts due to other funds | - | - | - | - | - | 4,206,179 |
| Increase in inventories | - | - | 30,152 | - | 30,152 | - |
| Increase in prepaid expense and deposits | 400 | - | 9,385 | 8,964 | 18,749 | - |
| Net increase in fixed assets | 630,461 | - | (104,120) | 18,585 | 544,926 | - |
| Decrease in accounts payable and accrued liabilities | (341,371) | (103,900) | 1,146,758 | (111,388) | 590,099 | 172,467 |
| Decrease in amounts due to other funds | 30,270 | (21,595) | 7,169,639 | 10,962 | 7,189,276 | 3,289,506 |
| Reduction of capital lease obligations | - | - | (7,197) | 67,050 | 59,853 | - |
| Decrease in retained earnings/fund balances: | | | | | | |
| Cumulative effect of change in an accounting principle | - | - | - | - | - | 1,852,020 |
| Total funds used | 319,760 | (125,495) | 8,244,617 | (5,827) | 8,433,055 | 9,520,172 |
| Increase (decrease) in cash and investments | 127,315 | 26,595 | (466,437) | 1,441 | (311,086) | (14,738) |
| Balance at beginning of year | 23,509 | - | 469,673 | 986 | 494,168 | 508,906 |
| Balance at end of year | $ 150,824 | 26,595 | 3,236 | 2,427 | 183,082 | 494,168 |

# INTERNAL SERVICE FUNDS

SELF INSURANCE FUNDS

These funds are established to account for administrative costs and for payments of claims under the various insurance programs. Revenues are primarily premiums paid by other operating funds and interest on investments. The insurance programs are:

Employee Dental Insurance
Long Term Disability Insurance (Management Employees)
Workers Compensation Insurance
Automotive Liability Insurance
Public (General) Liability Insurance
State Unemployment Insurance
Medical Liability Insurance
Special District Property Insurance

PUBLIC FACILITIES CORPORATION

This non-profit corporation was formed to assist the County in financing various public buildings and facilities by issuing revenue bonds and Certificates of Participation serviced by rental paid by the County.

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1985
(With comparative totals for June 30, 1984)

| | Employee Dental Insurance | Employee Medical Insurance | Long-Term Disability Insurance | Workers' Compensation - Consolidated Fire Insurance | Workers' Compensation - Riverview Fire Insurance | Workers' Compensation - County Insurance |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| Cash and investments | $ 544,271 | 44,338 | 876,124 | 1,787,358 | 955,734 | 6,316,438 |
| Accounts receivable and accrued revenue | 5,735 | - | 32,219 | 29,554 | 14,947 | 95,513 |
| Due from other funds | - | 17,198 | 126 | 27,085 | 22,891 | 303,359 |
| Prepaid expenses and deposits | 50,000 | - | - | - | - | - |
| Total assets | $ 600,006 | 61,536 | 908,469 | 1,843,997 | 993,572 | 6,715,310 |
| **Liabilities and Fund Equity** | | | | | | |
| **Liabilities:** | | | | | | |
| Accounts payable and accrued liabilities | 357,298 | - | 571,986 | 891,744 | 460,652 | 6,214,125 |
| Due to other funds | 23,106 | 17,156 | 346 | 26,931 | 4,708 | 164,296 |
| Total liabilities | 380,404 | 17,156 | 572,332 | 918,675 | 465,360 | 6,378,421 |
| **Fund Equity:** | | | | | | |
| Retained earnings | 219,602 | 44,380 | 336,137 | 925,322 | 528,212 | 336,889 |
| Total fund equity | 219,602 | 44,380 | 336,137 | 925,322 | 528,212 | 336,889 |
| Total liabilities and fund equity | $ 600,006 | 61,536 | 908,469 | 1,843,997 | 993,572 | 6,715,310 |

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1985
(With comparative totals for June 30, 1984)

| Automotive Liability Insurance | Public Liability Insurance | State Unemployment Insurance | Medical Liability Insurance | Special District Property Insurance | Public Facilities | Totals June 30, 1985 | Totals June 30, 1984 |
|---|---|---|---|---|---|---|---|
| 2,499,362 | 3,996,099 | 1,893,499 | 4,446,659 | 592,994 | 3,379,044 | 27,331,920 | 20,780,545 |
| 42,962 | 36,962 | 88,480 | 85,208 | - | 122,135 | 553,715 | 560,545 |
| 23,422 | - | - | - | - | - | 394,081 | 1,058,633 |
| - | - | - | - | - | - | 50,000 | 50,000 |
| 2,565,746 | 4,033,061 | 1,981,979 | 4,531,867 | 592,994 | 3,501,179 | 28,329,716 | 22,449,723 |
| 148,403 | 5,214,189 | 443,189 | 4,464,655 | 133,500 | 220,628 | 19,120,369 | 17,413,908 |
| 3,929 | 3,452 | 39,707 | 502 | 6,679 | - | 290,812 | 394,259 |
| 152,332 | 5,217,641 | 482,896 | 4,465,157 | 140,179 | 220,628 | 19,411,181 | 17,808,167 |
| 2,413,414 | (1,184,580) | 1,499,083 | 66,710 | 452,815 | 3,280,551 | 8,918,535 | 4,641,556 |
| 2,413,414 | (1,184,580) | 1,499,083 | 66,710 | 452,815 | 3,280,551 | 8,918,535 | 4,641,556 |
| 2,565,746 | 4,033,061 | 1,981,979 | 4,531,867 | 592,994 | 3,501,179 | 28,329,716 | 22,449,723 |

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1985
(With comparative totals for June 30, 1984)

| | Employee Dental Insurance | Employee Medical Insurance | Long-Term Disability Insurance | Workers' Compensation - Consolidated Fire Insurance | Workers' Compensation - Riverview Fire Insurance | Workers' Compensation - County Insurance |
|---|---|---|---|---|---|---|
| Operating revenues: | | | | | | |
| Use of money and property | $ 20,912 | - | 75,804 | 173,445 | 86,763 | 526,807 |
| Charges for current services | 2,025,822 | 136,624 | 247,099 | 332,646 | 234,450 | 3,668,375 |
| Total operating revenues | 2,046,734 | 136,624 | 322,903 | 506,091 | 321,213 | 4,195,182 |
| Operating expenses: | | | | | | |
| Salaries and employee benefits | - | - | 67,966 | - | - | - |
| Services and supplies | 181,008 | 92,244 | 8,256 | 67,804 | 15,803 | 463,256 |
| Benefit and claim payments | 1,650,471 | - | - | 324,794 | 149,925 | 3,325,195 |
| Total operating expenses | 1,831,479 | 92,244 | 76,222 | 392,598 | 165,728 | 3,788,451 |
| Operating income (loss) | 215,255 | 44,380 | 246,681 | 113,493 | 155,485 | 406,731 |
| Retained earnings at beginning of year | 4,347 | - | 89,456 | 811,829 | 372,727 | (69,842) |
| Cumulative effect of change in accounting principle (note 10) | - | - | - | - | - | - |
| Retained earnings at end of year | $ 219,602 | 44,380 | 336,137 | 925,322 | 528,212 | 336,889 |

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1985
(With comparative totals for June 30, 1984)

| Automotive Liability Insurance | Public Liability Insurance | State Unemployment Insurance | Medical Liability Insurance | Special District Property Insurance | Public Facilities | Totals June 30, 1985 | Totals June 30, 1984 |
|---|---|---|---|---|---|---|---|
| 414,723 | (1,189,441) | 567,528 | 103,855 | (82,262) | (397,696) | 598,732 | (2,094,681) |
| 12,766 | (202,122) | 19,901 | 133,035 | 106,000 | 220,628 | 1,706,461 | 2,832,263 |
| - | - | - | - | - | - | - | 171,647 |
| (16,651) | 91,841 | (22,555) | 52,033 | - | - | 128,965 | - |
| 75,897 | 817,674 | - | - | 60,852 | (122,135) | 542,417 | 12,036,845 |
| - | - | - | - | - | 3,678,247 | 3,678,247 | - |
| 486,735 | (482,048) | 564,874 | 288,923 | 84,590 | 3,379,044 | 6,654,822 | 12,946,074 |
| - | - | - | - | - | - | - | 249,666 |
| 37,073 | 62,875 | (5,154) | 9,145 | (3,061) | - | 103,447 | |
| 37,073 | 62,875 | (5,154) | 9,145 | (3,061) | - | 103,447 | 249,666 |
| 449,662 | (544,923) | 570,028 | 279,778 | 87,651 | 3,379,044 | 6,551,375 | 12,696,408 |
| 2,049,700 | 4,541,022 | 1,323,471 | 4,166,881 | 505,343 | - | 20,780,545 | 8,084,137 |
| 2,499,362 | 3,996,099 | 1,893,499 | 4,446,659 | 592,994 | 3,379,044 | 27,331,920 | 20,780,545 |

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1985
(With comparative totals for June 30, 1984)

| | Employee Dental Insurance | Employee Medical Insurance | Long-Term Disability Insurance | Workers' Compensation - Consolidated Fire Insurance | Workers Compensation Riverview Fire Insurance | Workers Compensation - County Insurance |
|---|---|---|---|---|---|---|
| Funds provided (used) by operations - net income (loss) | $ 215,255 | 44,380 | 246,681 | 113,493 | 155,485 | 406,731 |
| Increase in accounts payable and accrued liabilities | (1,605) | - | (11,067) | 22,714 | 67,648 | 1,386,563 |
| Increase in amounts due to other funds | - | - | - | - | - | - |
| Decrease in accounts receivable and accrued revenue | (3,334) | - | (36) | 6,718 | (1,356) | 22,305 |
| Decrease in amounts due from other funds | - | (17,198) | (126) | 4,015 | (22,891) | (253,671) |
| Increase due to adjustment to beginning fund balance | - | - | - | - | - | - |
| Total funds provided | 210,316 | 27,182 | 235,452 | 146,940 | 198,886 | 1,513,928 |
| Funds used for: | | | | | | |
| Increase in accounts receivable and accrued revenue | - | - | - | - | - | - |
| Decrease in amounts due to other funds | (12,619) | (17,156) | 8,214 | (14,770) | 4,610 | 34,290 |
| Total funds used | (12,619) | (17,156) | 8,214 | (14,770) | 4,610 | 34,290 |
| Increase (decrease) in cash and investments | 222,935 | 44,338 | 227,238 | 161,710 | 194,276 | 1,479,638 |
| Balance at beginning of year | 321,336 | - | 648,886 | 1,625,648 | 761,458 | 4,836,800 |
| Balance at end of year | $ 544,271 | 44,338 | 876,124 | 1,787,358 | 955,734 | 6,316,438 |

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1985
(With comparative totals for June 30, 1984)

| Automotive Liability Insurance | Public Liability Insurance | State Unemployment Insurance | Medical Liability Insurance | Special District Property Insurance | Public Facilities | Totals June 30, 1985 | Totals June 30, 1984 |
|---|---|---|---|---|---|---|---|
| 414,723 | (1,189,441) | 567,528 | 103,855 | (82,262) | (397,696) | 598,732 | (2,094,681) |
| 12,766 | (202,122) | 19,901 | 133,035 | 106,000 | 220,628 | 1,706,461 | 2,832,263 |
| - | - | - | - | - | - | - | 171,647 |
| (16,651) | 91,841 | (22,555) | 52,033 | - | - | 128,965 | - |
| 75,897 | 817,674 | - | - | 60,852 | (122,135) | 542,417 | 12,036,845 |
| - | - | - | - | - | 3,678,247 | 3,678,247 | - |
| 486,735 | (482,048) | 564,874 | 288,923 | 84,590 | 3,379,044 | 6,654,822 | 12,946,074 |
| - | - | - | - | - | - | - | 249,666 |
| 37,073 | 62,875 | (5,154) | 9,145 | (3,061) | - | 103,447 | |
| 37,073 | 62,875 | (5,154) | 9,145 | (3,061) | - | 103,447 | 249,666 |
| 449,662 | (544,923) | 570,028 | 279,778 | 87,651 | 3,379,044 | 6,551,375 | 12,696,408 |
| 2,049,700 | 4,541,022 | 1,323,471 | 4,166,881 | 505,343 | - | 20,780,545 | 8,084,137 |
| 2,499,362 | 3,996,099 | 1,893,499 | 4,446,659 | 592,994 | 3,379,044 | 27,331,920 | 20,780,545 |

# FIDUCIARY FUNDS

PENSION TRUST FUND

| | |
|---|---|
| EMPLOYEES RETIREMENT SYSTEM FUND | This fund is under the control of the Board of Retirement. The fund accumulates contributions from the County, contributions from employees, and earnings from the fund's investments. Disbursements are made from the fund for retirements, disability and death benefits, refunds and administrative costs. This fund includes all assets of the retirement system. |

AGENCY FUNDS

| | |
|---|---|
| TAX LOSSES RESERVE FUND | This fund was established as a reserve for all delinquent Secured Taxes. It accumulates gains from tax sales and specified amounts of penalties and interest collected on delinquent secured taxes to cover possible future losses on the sale of tax-deeded property. |
| UNAPPORTIONED TAXES FUND | This fund accounts for Unsecured Taxes Receivable, Delinquent Secured Taxes, amounts which are impounded because of disputes or litigation, and amounts held pending authority for apportionment. |
| SCHOOL AND SPECIAL DISTRICTS FUNDS | These funds account for monies belonging to districts and agencies which use the County Treasury as their depository. These include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities. |
| OTHER AGENCY FUNDS | These funds account for assets held by the County as an agent for individuals, private organizations, or other governmental units. These funds include payroll deductions clearing funds, deposits held by departments, collections clearing funds, and flow through funds for Federal and State projects. |

COUNTY OF CONTRA COSTA
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1985
(With comparative totals for June 30, 1984)

| | Pension Trust Fund | Agency Funds | | | | Totals | |
|---|---|---|---|---|---|---|---|
| | Employee Retirement System | Tax Losses Reserve | Unapportioned Taxes | School and Special Districts | Other Agency | June 30, 1985 | June 30, 1984 |
| **Assets** | | | | | | | |
| Cash and investments | $ 426,476,913 | 16,938,928 | 16,081,159 | 197,787,783 | 45,421,026 | 702,705,809 | 628,616,160 |
| Accounts receivable and accrued revenue | 10,641,255 | - | 14,185,987 | - | 1,255,121 | 26,082,363 | 12,695,359 |
| Due from other funds | 1,717,884 | 1,255,980 | 1,354,776 | 6,653,302 | 1,987,268 | 12,969,210 | 29,278,143 |
| Inventories of materials & supplies | - | - | - | - | 20,583 | 20,583 | 17,458 |
| Prepaid expenses and deposits | 80,519 | - | - | - | 255,000 | 335,519 | 322,413 |
| Taxes receivable | - | - | 21,325,069 | - | - | 21,325,069 | 19,311,037 |
| Total assets | $ 438,916,571 | 18,194,908 | 52,946,991 | 204,441,085 | 48,938,998 | 763,438,553 | 690,240,570 |
| **Liabilities and Fund Equity** | | | | | | | |
| **Liabilities:** | | | | | | | |
| Warrants outstanding | 35,888 | - | - | 8,546,502 | 7,280,084 | 15,862,474 | 13,113,917 |
| Accounts payable and accrued liabilities | 2,334,374 | 27,736 | 9,741,755 | - | 1,055,192 | 13,159,057 | 2,900,617 |
| Employee benefits payable | 715 | - | - | - | - | 715 | 13,740 |
| Due to other funds | 418,331 | 624 | 1,997,106 | 6,582,599 | 5,624,373 | 14,623,033 | 31,965,509 |
| Unapportioned taxes | - | - | 41,208,130 | - | - | 41,208,130 | 28,728,450 |
| Unapportioned taxes-impounded | - | - | - | - | - | - | - |
| Due to other districts and agencies | - | 18,166,548 | - | 188,912,040 | 34,979,349 | 242,057,937 | 209,457,377 |
| Matured bonds and coupons payable | - | - | - | 399,944 | - | 399,944 | 769,513 |
| Total liabilities | 2,789,308 | 18,194,908 | 52,946,991 | 204,441,085 | 48,938,998 | 327,311,290 | 286,949,123 |
| **Fund Equity:** | | | | | | | |
| Fund balance: | | | | | | | |
| Reserved for: | | | | | | | |
| Employees retirement benefits | 436,127,263 | - | - | - | - | 436,127,263 | 403,291,447 |
| Total fund equity | 436,127,263 | - | - | - | - | 436,127,263 | 403,291,447 |
| Total liabilities and fund equity | $ 438,916,571 | 18,194,908 | 52,946,991 | 204,441,085 | 48,938,998 | 763,438,553 | 690,240,570 |

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 1985

| | Balance June 30, 1984 | Additions | Deductions | Balance June 30, 1985 |
|---|---|---|---|---|
| **Tax Losses Reserve** | | | | |
| **Assets** | | | | |
| Cash and investments | $ 13,204,369 | 3,806,488 | 71,929 | 16,938,928 |
| Accounts receivable and accrued revenue | - | - | - | - |
| Due from other funds | 1,154,584 | 1,255,980 | 1,154,584 | 1,255,980 |
| | $ 14,358,953 | 5,062,468 | 1,226,513 | 18,194,908 |
| **Liabilities** | | | | |
| Accounts payable and accrued liabilities | 27,736 | - | - | 27,736 |
| Due to other funds | 545 | 624 | 545 | 624 |
| Due to other districts and agencies | 14,330,672 | 3,907,884 | 72,008 | 18,166,548 |
| | $ 14,358,953 | 3,908,508 | 72,553 | 18,194,908 |
| **Unapportioned Taxes** | | | | |
| **Assets** | | | | |
| Cash and investments | 10,049,036 | 1,699,602,386 | 1,693,570,263 | 16,081,159 |
| Accounts receivable and accrued revenue | 2,052,543 | 21,053,490 | 8,920,046 | 14,185,987 |
| Due from other funds | 64,373 | 2,123,225 | 832,822 | 1,354,776 |
| Taxes receivable | 19,311,037 | 50,979,595 | 48,965,563 | 21,325,069 |
| | $ 31,476,989 | 1,773,758,696 | 1,752,288,694 | 52,946,991 |
| **Liabilities** | | | | |
| Accounts payable and accrued liabilities | 10,273 | 16,122,712 | 6,391,230 | 9,741,755 |
| Due to other funds | 2,738,266 | 2,513,774 | 3,254,934 | 1,997,106 |
| Unapportioned taxes | 28,728,450 | 847,736,626 | 835,256,946 | 41,208,130 |
| Unapportioned taxes - impounded | - | - | - | - |
| | $ 31,476,989 | 866,373,112 | 844,903,110 | 52,946,991 |

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, CONTINUED
YEAR ENDED JUNE 30, 1985

| | Balance June 30, 1984 | Additions | Deductions | Balance June 30, 1985 |
|---|---|---|---|---|
| **School and Special Districts** | | | | |
| **Assets** | | | | |
| Cash and investments | 175,883,332 | 2,742,210,537 | 2,720,306,086 | 197,787,783 |
| Accounts receivable and accrued revenue | - | - | - | - |
| Due from other funds | 24,531,738 | 29,515,805 | 47,394,241 | 6,653,302 |
| Prepaid expenses and deposits | - | - | - | - |
| Taxes receivable | - | - | - | - |
| | $ 200,415,070 | 2,771,726,342 | 2,767,700,327 | 204,441,085 |
| **Liabilities** | | | | |
| Warrants outstanding | 7,446,851 | 557,079,432 | 555,979,781 | 8,546,502 |
| Accounts payable and accrued liabilities | - | - | - | - |
| Due to other funds | 24,229,167 | 29,525,141 | 47,171,709 | 6,582,599 |
| Due to other agencies and districts | 167,969,539 | 1,730,169,021 | 1,709,226,520 | 188,912,040 |
| Matured bonds and coupons payable | 769,513 | 7,366,071 | 7,735,640 | 399,944 |
| | $ 200,415,070 | 2,324,139,665 | 2,320,113,650 | 204,441,085 |
| **Other Agency** | | | | |
| **Assets** | | | | |
| Cash and investments | $ 34,405,239 | 897,280,830 | 886,265,043 | 45,421,026 |
| Accounts receivable and accrued revenue | 1,999,121 | 6,448,658 | 7,192,658 | 1,255,121 |
| Due from other funds | 1,774,124 | 2,185,352 | 1,972,208 | 1,987,268 |
| Inventories of materials and supplies | 17,458 | 20,583 | 17,458 | 20,583 |
| Prepaid expenses and deposits | 255,000 | - | - | 255,000 |
| | $ 38,450,942 | 905,935,423 | 895,447,367 | 48,938,998 |
| **Liabilities** | | | | |
| Warrants outstanding | 5,667,066 | 605,552,309 | 603,939,291 | 7,280,084 |
| Accounts payable and accrued liabilities | 992,606 | 157,560,648 | 157,498,062 | 1,055,192 |
| Due to other funds | 4,634,103 | 5,822,457 | 4,832,187 | 5,624,373 |
| Due to other agencies and districts | 27,157,167 | 123,307,250 | 115,485,068 | 34,979,349 |
| | $ 38,450,942 | 892,242,664 | 881,754,608 | 48,938,998 |

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, CONTINUED
YEAR ENDED JUNE 30, 1985

| | Balance June 30, 1984 | Additions | Deductions | Balance June 30, 1985 |
|---|---|---|---|---|
| **Totals - Agency Funds** | | | | |
| **Assets** | | | | |
| Cash and investments | $ 233,541,976 | 5,342,900,241 | 5,300,213,321 | 276,228,896 |
| Accounts receivable and accrued revenue | 4,051,664 | 27,502,148 | 16,112,704 | 15,441,108 |
| Due from other funds | 27,524,819 | 35,080,362 | 51,353,855 | 11,251,326 |
| Inventories of materials and supplies | 17,458 | 20,583 | 17,458 | 20,583 |
| Prepaid expenses and deposits | 255,000 | 0 | 0 | 255,000 |
| Taxes receivable | 19,311,037 | 50,979,595 | 48,965,563 | 21,325,069 |
| | $ 284,701,954 | 5,456,482,929 | 5,416,662,901 | 324,521,982 |
| **Liabilities** | | | | |
| Warrants outstanding | 13,113,917 | 1,162,631,741 | 1,159,919,072 | 15,826,586 |
| Accounts payable and accrued liabilities | 1,030,615 | 173,683,360 | 163,889,292 | 10,824,683 |
| Due to other funds | 31,602,081 | 37,861,996 | 55,259,375 | 14,204,702 |
| Unapportioned taxes | 28,728,450 | 847,736,626 | 835,256,946 | 41,208,130 |
| Unapportioned taxes - impounded | - | - | - | - |
| Due to other agencies and districts | 209,457,378 | 1,857,384,155 | 1,824,783,596 | 242,057,937 |
| Matured bonds and coupons payable | 769,513 | 7,366,071 | 7,735,640 | 399,944 |
| | $ 284,701,954 | 4,086,663,949 | 4,046,843,921 | 324,521,982 |

# GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations or accounted for in Trust Funds.

CONTRA COSTA COUNTY
SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCES
June 30, 1985

| | | |
|---|---|---|
| General Fixed Assets: | | |
| Land | $ | 8,799,936 |
| Buildings and Improvements | | 82,202,615 |
| Buildings and Improvements - Lease/Purchases | | 28,025,824 |
| Equipment | | 30,133,003 |
| Equipment - Lease/Purchases | | 3,791,115 |
| Total General Fixed Assets | | 152,952,493 |
| Investments in General Fixed Assets from: | | |
| General Obligation Bonds | | 1,511,000 |
| Federal Grants | | 3,779,257 |
| State Grants | | 4,287,599 |
| General Fund revenues | | 86,499,063 |
| Special Revenue Fund revenues | | 56,805,795 |
| Gifts | | 69,779 |
| Total Investment in General Fixed Assets | $ | 152,952,493 |

CONTRA COSTA COUNTY
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
June 30, 1985

| FUNCTION AND ACTIVITY | Total | Land | Buildings and Improvements | Buildings and Improvements Lease Purchase | Equipment | Equipment Lease Purchase |
|---|---|---|---|---|---|---|
| General Government: | | | | | | |
| Legislative and Administrative | 159,156 | - | - | - | 104,294 | 54,862 |
| Finance | 469,880 | - | - | - | 407,340 | 62,540 |
| Counsel | 64,922 | - | - | - | 31,435 | 33,487 |
| Personnel | 335,088 | - | - | - | 258,659 | 76,429 |
| Elections | 989,631 | - | - | - | 989,631 | - |
| Communications | 9,066 | - | - | - | 9,066 | - |
| Property Management | 6,802,652 | - | - | - | 6,666,706 | 135,946 |
| Plant Aquisition | 56,386,270 | 4,358,595 | 29,783,613 | 22,244,062 | - | - |
| Other General | 1,832,966 | - | - | - | 480,098 | 1,352,868 |
| Total General Government | 67,049,631 | 4,358,595 | 29,783,613 | 22,244,062 | 8,947,229 | 1,716,132 |
| Public Protection: | | | | | | |
| Judicial | 1,632,667 | - | - | - | 1,194,979 | 437,688 |
| Police Protection | 4,131,185 | 6,832 | 596,031 | - | 2,634,653 | 893,669 |
| Detention and Correction | 36,178,285 | 1,491,519 | 30,930,636 | 2,582,022 | 1,087,976 | 86,132 |
| Fire Protection | 20,772,192 | 1,396,020 | 6,543,102 | - | 12,833,070 | - |
| Flood Control and Soil & Water Conservation | 250,856 | 177,301 | - | - | 73,555 | - |
| Protective Inspection | 188,806 | - | - | - | 188,806 | - |
| Other Protection | 633,409 | - | 38,216 | - | 540,267 | 54,926 |
| Total Public Protection | 63,787,400 | 3,071,672 | 38,107,985 | 2,582,022 | 18,553,306 | 1,472,415 |
| Health and Sanitation: | | | | | | |
| Health | 658,837 | - | - | - | 602,343 | 56,494 |
| Hospital Care | 90,828 | - | - | - | 4,330 | 86,498 |
| Sanitation | 8,453,018 | 88,763 | 8,253,177 | - | 111,078 | - |
| Total Health and Sanitation | 9,202,683 | 88,763 | 8,253,177 | - | 717,751 | 142,992 |
| Public Assistance: | | | | | | |
| Assistance Administration | 375,996 | - | - | - | 375,996 | - |
| Veterans Services | 5,650 | - | - | - | 5,650 | - |
| Other Assistance | 529,586 | - | - | - | 529,586 | - |
| Total Public Assistance | 911,232 | - | - | - | 911,232 | - |
| Education: | | | | | | |
| Library Services | 5,489,448 | 349,076 | 2,291,699 | 2,529,219 | 319,454 | - |
| Agricultural Education | 9,596 | - | - | - | 9,596 | - |
| Total Education | 5,499,044 | 349,076 | 2,291,699 | 2,529,219 | 329,050 | - |
| Public Ways and Facilities | 2,112,406 | 17,842 | 996,631 | - | 638,357 | 459,576 |
| Recreation and Cultural Services | 4,390,097 | 913,988 | 2,769,510 | 670,521 | 36,078 | - |
| Total General Fixed Assets | 152,952,493 | 8,799,936 | 82,202,615 | 28,025,824 | 30,133,003 | 3,791,115 |

COUNTY OF CONTRA COSTA
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year ended June 30, 1985

| FUNCTION AND ACTIVITY | Balance July 1, 1984 | Additions | Deletions | Transfers | Balance June 30, 1985 |
|---|---|---|---|---|---|
| General Government: | | | | | |
| Legislative and Administrative | 118,637 | 47,426 | 7,044 | 137 | 159,156 |
| Finance | 564,863 | 122,773 | 222,320 | 4,564 | 469,880 |
| Counsel | 45,428 | 20,128 | 634 | - | 64,922 |
| Personnel | 326,691 | 16,058 | 7,151 | (510) | 335,088 |
| Elections | 988,583 | 2,574 | 886 | (640) | 989,631 |
| Communications | 10,259 | 456 | 1,649 | - | 9,066 |
| Property Management | 6,793,077 | 762,763 | 753,787 | 599 | 6,802,652 |
| Plant Aquisition | 52,024,923 | 5,070,754 | 694,481 | (14,926) | 56,386,270 |
| Other General | 1,195,184 | 454,755 | 2,728 | 185,755 | 1,832,966 |
| Total General Government | 62,067,645 | 6,497,687 | 1,690,680 | 174,979 | 67,049,631 |
| Public Protection: | | | | | |
| Judicial | 1,378,173 | 385,352 | 32,418 | (98,440) | 1,632,667 |
| Police Protection | 3,920,142 | 285,729 | 60,988 | (13,698) | 4,131,185 |
| Detention and Correction | 35,638,009 | 483,611 | 47,475 | 104,140 | 36,178,285 |
| Fire Protection | 19,976,055 | 1,127,218 | 331,081 | - | 20,772,192 |
| Flood Control and Soil & Water Conservation | 242,015 | 8,841 | - | - | 250,856 |
| Protective Inspection | 145,654 | 47,679 | 7,054 | 2,527 | 188,806 |
| Other Protection | 544,207 | 122,843 | 17,411 | (16,230) | 633,409 |
| Total Public Protection | 61,844,255 | 2,461,273 | 496,427 | (21,701) | 63,787,400 |
| Health and Sanitation: | | | | | |
| Health | 566,290 | 100,464 | 14,598 | 6,681 | 658,837 |
| Hospital Care | 4,330 | 86,498 | - | - | 90,828 |
| Sanitation | 8,188,289 | 266,587 | 1,858 | - | 8,453,018 |
| Total Health and Sanitation | 8,758,909 | 453,549 | 16,456 | 6,681 | 9,202,683 |
| Public Assistance: | | | | | |
| Assistance Administration | 496,268 | 73,166 | 9,356 | (184,082) | 375,996 |
| Veterans Services | 4,352 | 825 | - | 473 | 5,650 |
| Other Assistance | 455,910 | 98,327 | 27,474 | 2,823 | 529,586 |
| Total Public Assistance | 956,530 | 172,318 | 36,830 | (180,786) | 911,232 |
| Education: | | | | | |
| Library Services | 5,445,288 | 52,809 | 8,975 | 326 | 5,489,448 |
| Agricultural Education | 9,596 | - | - | - | 9,596 |
| Total Education | 5,454,884 | 52,809 | 8,975 | 326 | 5,499,044 |
| Public Ways and Facilities | 1,834,344 | 393,972 | 118,829 | 2,919 | 2,112,406 |
| Recreation and Cultural Services | 4,278,237 | 100,327 | 6,049 | 17,582 | 4,390,097 |
| Total General Fixed Assets | 145,194,804 | 10,131,935 | 2,374,246 | - | 152,952,493 |

# STATISTICAL SECTION

COUNTY OF CONTRA COSTA
GENERAL COUNTY EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS
000's

| Fiscal Year | General Government | Public Protection | Health & Sanitation(2) | Public Assistance | Education | Public Ways & Facilities | Debt Service & Other | Total |
|---|---|---|---|---|---|---|---|---|
| 1975-76 | $ 18,540 | $ 54,643 | $ 7,184 | $ 114,326 | $ 5,335 | $ 13,999 | $ 5,572 | $ 219,599 |
| 1976-77 | 20,947 | 60,005 | 8,389 | 123,262 | 5,618 | 10,981 | 3,201 | 232,403 |
| 1977-78 | 24,294 | 68,470 | 46,052 | 103,030 | 6,200 | 13,680 | 3,013 | 264,739 |
| 1978-79 | 29,341 | 68,072 | 24,160 | 85,613 | 5,866 | 12,335 | 2,392 | 227,779 |
| 1979-80 | 28,013 | 78,919 | 23,714 | 102,319 | 6,290 | 14,700 | 3,066 | 257,021 |
| 1980-81 | 23,286 | 89,866 | 27,293 | 115,759 | 5,506 | 16,448 | 4,804 | 282,962 |
| 1981-82 | 27,612 | 99,884 | 29,979 | 114,170 | 5,478 | 16,518 | 5,051 | 298,692 |
| 1982-83 | 24,470 | 111,537 | 29,126 | 111,561 | 5,725 | 16,570 | 7,052 | 306,041 |
| 1983-84 | 25,235 | 112,242 | 37,623 | 114,777 | 5,942 | 16,228 | 7,607 | 319,654 |
| 1984-85 | 29,884 | 132,916 | 49,914 | 118,833 | 6,412 | 18,711 | 6,038 | 362,708 |

NOTES:

(1) Includes all governmental fund types.

(2) On July 1, 1978, the County Hospital became an Enterprise Fund. The amounts shown since then include the County General Fund's subsidy of the Enterprise Fund. Prior to 1977-78, the County Hospital was included in Public Assistance.

COUNTY OF CONTRA COSTA
GENERAL COUNTY REVENUES BY SOURCE
LAST TEN FISCAL YEARS
000's

| Fiscal Year | Taxes | Licenses, Franchises & Permits | Fines, Forfeits & Penalties | Use of Money & Property | Aid from Other Governmental Agencies | Charges for Current Services | Other | Total |
|---|---|---|---|---|---|---|---|---|
| 1975-76 | $ 90,920 | $ 1,821 | $ 1,654 | $ 3,407 | $ 93,330 | $ 25,323 | $ 1,354 | $ 217,809 |
| 1976-77 | 101,982 | 2,314 | 1,628 | 3,693 | 101,267 | 27,075 | 2,207 | 240,166 |
| 1977-78 | 108,535 | 2,595 | 1,676 | 5,676 | 118,303 | 30,281 | 2,510 | 269,576 |
| 1978-79 | 53,275 | 2,629 | 2,210 | 8,719 | 136,957 | 13,532 | 3,266 | 220,588 |
| 1979-80 | 71,935 | 3,303 | 2,381 | 14,368 | 139,929 | 15,881 | 1,513 | 249,310 |
| 1980-81 | 83,775 | 3,036 | 2,697 | 16,825 | 152,993 | 20,401 | 1,648 | 281,375 |
| 1981-82 | 90,071 | 2,936 | 2,957 | 13,118 | 149,609 | 23,249 | 3,019 | 284,959 |
| 1982-83 | 100,541 | 3,748 | 3,703 | 10,526 | 147,049 | 27,752 | 4,685 | 298,004 |
| 1983-84 | 108,040 | 5,424 | 4,279 | 11,677 | 151,089 | 34,749 | 2,935 | 318,193 |
| 1984-85 | 120,931 | 5,917 | 5,153 | 13,771 | 180,417 | 44,186 | 1,967 | 372,342 |

NOTE: Includes all governmental fund types.

COUNTY OF CONTRA COSTA
PROPERTY TAX RATE
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

| Fiscal Year | County | County Special Districts | Local Special Districts | Agency Districts | Schools | Cities | County-wide Rate (1) | Total |
|---|---|---|---|---|---|---|---|---|
| 1975-76 | 2.8220 | .6476 | .6004 | .8528 | 6.1698 | .9550 | | 12.0476 |
| 1976-77 | 2.7130 | .6212 | .5509 | .9246 | 5.9402 | .9643 | | 11.7142 |
| 1977-78 | 2.4950 | .5672 | .5516 | .8270 | 5.8911 | .9357 | | 11.2676 |
| 1978-79 (1) | | .0202 | .1089 | .3651 | .4311 | .0613 | 4.0000 | 4.9866 |
| 1979-80 | | .0195 | .0900 | .3240 | .4136 | .0995 | 4.0000 | 4.9466 |
| 1980-81 | | .0200 | .1033 | .3260 | .3640 | .1008 | 4.0000 | 4.9141 |
| 1981-82 (2) | | .0042 | .0272 | .0703 | .0508 | .0231 | 1.0000 | 1.1756 |
| 1982-83 | | .0037 | .0227 | .0633 | .0356 | .0253 | 1.0000 | 1.1506 |
| 1983-84 | | .0034 | .0192 | .0641 | .0353 | .0252 | 1.0000 | 1.1472 |
| 1984-85 | | .0031 | .0162 | .0595 | .0278 | .0244 | 1.0000 | 1.1310 |

NOTE: (1)In June, 1978, California voters approved "Proposition 13" which restricted the taxing power of local government agencies. Individual agencies can no longer establish their own property tax rates, except for voter approved indebtedness. Instead, a County-wide rate is levied with the proceeds distributed to all agencies according to formulas specified by the State Legislature. The County-wide rate is 1% of full cash value.

(2)Beginning with fiscal year 1981-82, State law was changed to require that property be assessed at full cash value. Prior to this, State law required that property be assessed at 25% of market value.

COUNTY OF CONTRA COSTA
PROPERTY TAXES
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
000'S

| Fiscal Year | County | County Special Districts | Local Special Districts | Schools | Cities | Redevelopment Agencies (2) | Totals |
|---|---|---|---|---|---|---|---|
| 1975-76 | $ 80,688 | $ 18,218 | $ 42,045 | $ 175,950 | $ 32,721 | $ | 349,622 |
| 1976-77 | 88,085 | 20,067 | 54,066 | 192,966 | 37,056 | | 392,240 |
| 1977-78 | 94,251 | 21,360 | 58,906 | 219,623 | 43,682 | | 437,822 |
| 1978-79 | 41,230 | 9,937 | 42,620 | 104,306 | 24,931 | | 223,024 |
| 1979-80 | 48,792 | 19,713 | 50,100 | 79,203 | 34,125 | | 231,933 |
| 1980-81 | 59,200 | 24,752 | 58,333 | 91,507 | 38,947 | | 272,739 |
| 1981-82 | 67,197 | 26,314 | 68,477 | 96,285 | 42,998 | | 301,271 |
| 1982-83 | 77,580 | 31,998 | 70,662 | 103,038 | 47,611 | | 330,889 |
| 1983-84 | 81,605 | 31,792 | 71,437 | 102,947 | 50,013 | 15,951 | 353,745 |
| 1984-85 | 88,794 | 33,180 | 77,755 | 116,900 | 56,435 | 16,957 | 390,021 |

NOTE: (1) This schedule shows the property tax levies by major group of taxing agencies

(2) Prior to 1983-84, Redevelopment Agencies' share of taxes is included in the other groups.

COUNTY OF CONTRA COSTA
PROPERTY TAX LEVIES AND DELINQUENCIES

| Fiscal Year Ended June 30 | Total Current Year Tax Levy | Portion of Current Levy Delinquent at June 30 | Percentage of Current Levy Delinquent at June 30 | Total Delinquent Taxes at June 30 for all Years | Tax losses Reserve Fund at June 30 | Reserve as a Percentage of Delinquent Taxes |
|---|---|---|---|---|---|---|
| 1950-51 | $ 17,583,876 | $ 247,111 | 1.41 % | $ 257,080 | $ 13,580 | 5 % |
| 1951-52 | 20,624,560 | 274,692 | 1.33 | 397,800 | 36,190 | 9 |
| 1952-53 | 23,877,296 | 280,576 | 1.18 | 489,820 | 68,360 | 14 |
| 1953-54 | 26,731,104 | 331,242 | 1.24 | 574,820 | 120,140 | 21 |
| 1954-55 | 30,273,602 | 403,795 | 1.33 | 691,720 | 171,980 | 25 |
| 1955-56 | 34,851,422 | 420,162 | 1.21 | 731,050 | 253,430 | 35 |
| 1956-57 | 43,912,075 | 565,671 | 1.29 | 916,902 | 340,907 | 37 |
| 1957-58 | 48,149,493 | 699,063 | 1.45 | 1,113,541 | 449,106 | 40 |
| 1958-59 | 52,428,585 | 662,735 | 1.26 | 1,063,646 | 579,517 | 54 |
| 1959-60 | 57,040,391 | 782,912 | 1.37 | 1,252,733 | 704,943 | 56 |
| 1960-61 | 62,747,991 | 1,075,908 | 1.71 | 1,565,990 | 852,591 | 54 |
| 1961-62 | 69,758,799 | 1,477,292 | 2.12 | 2,077,745 | 1,033,004 | 50 |
| 1962-63 | 75,445,212 | 1,681,326 | 2.23 | 2,381,620 | 1,299,451 | 55 |
| 1963-64 | 82,651,311 | 1,855,826 | 2.25 | 2,860,026 | 1,574,906 | 55 |
| 1964-65 | 93,816,302 | 2,087,466 | 2.23 | 3,042,822 | 1,845,611 | 61 |
| 1965-66 | 106,503,915 | 2,185,307 | 2.05 | 3,592,116 | 2,205,664 | 61 |
| 1966-67 | 122,061,876 | 2,622,948 | 2.15 | 4,134,226 | 2,553,920 | 62 |
| 1967-68 | 137,110,673 | 2,457,460 | 1.79 | 4,346,243 | 2,980,736 | 69 |
| 1968-69 | 152,375,816 | 2,405,830 | 1.58 | 4,427,702 | 3,425,401 | 77 |
| 1969-70 | 168,953,366 | 3,694,654 | 2.19 | 6,255,502 | 3,802,652 | 61 |
| 1970-71 | 201,084,408 | 3,666,637 | 1.82 | 7,277,849 | 4,310,968 | 59 |
| 1971-72 | 223,579,827 | 4,058,140 | 1.82 | 8,174,270 | 4,965,476 | 61 |
| 1972-73 | 235,709,379 | 3,896,245 | 1.65 | 8,721,833 | 5,645,668 | 65 |
| 1973-74 | 239,381,720 | 3,749,301 | 1.57 | 8,820,144 | 6,692,028 | 76 |
| 1974-75 | 261,860,435 | 5,283,952 | 2.02 | 10,876,984 | 7,515,195 | 69 |
| 1975-76 | 290,128,126 | 5,120,237 | 1.76 | 11,678,432 | 8,612,344 | 74 |
| 1976-77 | 331,632,809 | 4,728,220 | 1.43 | 11,167,061 | 10,073,672 | 9 |
| 1977-78 | 373,950,185 | 5,943,840 | 1.59 | 12,270,176 | 11,814,986 | 95 |
| 1978-79 | 196,482,131 | 3,501,345 | 1.78 | 8,313,032 | 10,132,129 | 109 |
| 1979-80 | 202,823,519 | 4,911,417 | 2.42 | 10,040,343 | 10,206,725 | 101 |
| 1980-81 | 237,630,961 | 7,195,889 | 3.03 | 12,244,759 | 7,213,929 | 59 |
| 1981-82 | 264,897,190 | 10,557,491 | 3.99 | 17,341,514 | [illegible] | 91 |
| 1982-83 | 294,757,661 | 10,281,578 | 3.49 | 19,398,576 | [illegible] | 94 |
| 1983-84 | 319,869,578 | 9,216,399 | 2.88 | 18,983,087 | 14,330,672 | 76 |
| 1984-85 | 356,956,194 | 10,648,452 | 2.98 | 19,855,715 | 18,166,548 | 91 |

COUNTY OF CONTRA COSTA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

| | SECURED | | UNSECURED | | TOTAL | | |
|---|---|---|---|---|---|---|---|
| Fiscal Year | Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | Ratio of Assessed to Estimated Actual |
| 1975-76 | $ 2,626,719,353 | $ 10,506,877,412 | $ 191,829,288 | $ 767,317,152 | $ 2,818,548,641 | $ 11,274,194,564 | 25% |
| 1976-77 | 2,990,010,470 | 11,960,041,880 | 207,674,196 | 830,696,784 | 3,197,684,666 | 12,790,738,664 | 25% |
| 1977-78 | 3,487,016,051 | 13,948,064,204 | 226,092,651 | 904,370,604 | 3,713,108,702 | 14,852,434,808 | 25% |
| 1978-79 | 3,823,797,632 | 15,295,190,528 | 255,409,097 | 1,021,636,388 | 4,079,206,729 | 16,316,826,916 | 25% |
| 1979-80 | 4,106,852,283 | 16,427,409,132 | 267,755,614 | 1,071,022,456 | 4,374,607,897 | 17,498,431,588 | 25% |
| 1980-81 | 4,524,135,584 | 18,096,542,336 | 199,012,674 | 796,050,696 | 4,723,148,258 | 18,892,593,032 | 25% |
| 1981-82 | 20,736,157,627 | 20,736,157,627 | 912,039,796 | 912,039,796 | 21,648,197,423 | 21,648,197,423 | 100% |
| 1982-83 (1) | 23,380,025,190 | 23,380,025,190 | 1,073,430,789 | 1,073,430,789 | 24,453,455,979 | 24,453,455,979 | 100% |
| 1983-84 | 25,637,835,196 | 25,637,835,196 | 1,081,850,508 | 1,081,850,508 | 26,719,685,704 | 26,719,685,704 | 100% |
| 1984-85 | 28,114,222,803 | 28,114,222,803 | 1,259,131,532 | 1,259,131,532 | 29,373,354,335 | 29,373,354,335 | 100% |

NOTE: (1) Effective with fiscal year 1981-82, State law required that property be assessed at 100% of full value.

COUNTY OF CONTRA COSTA
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS

| Year | Construction Valuation (000's) (1) | | New Dwelling Units (1) | | Bank Deposits (2) (000's) | Property Values (000's) | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Residential | Non-Residential | Single Family | Multiple Family | | Residential | Commerical | Industrial | Land |
| 1975 | $ 158,873 | $ 75,799 | 3,797 | 517 | ---- | $ 6,031,694 | $1,431,823 | $3,506,275 | $304,403 |
| 1976 | 298,730 | 58,642 | 6,122 | 1,026 | $ 1,614,559 | 6,979,906 | 1,545,121 | 3,949,780 | 315,931 |
| 1977 | 424,604 | 101,762 | 9,059 | 1,345 | 1,729,853 | 8,480,740 | 1,730,309 | 4,325,029 | 316,357 |
| 1978 | 284,976 | 130,012 | 4,993 | 1,415 | 2,004,547 | 9,437,653 | 1,882,962 | 4,668,244 | 327,968 |
| 1979 | 327,107 | 129,187 | 5,608 | 781 | 2,244,722 | 10,248,831 | 2,103,312 | 4,773,572 | 372,717 |
| 1981 | 306,175 | 158,804 | 4,566 | 854 | 2,423,862 | 12,021,357 | 2,104,635 | 4,352,853 | 413,748 |
| 1981 | 227,924 | 205,905 | 2,523 | 585 | 2,670,070 | 13,824,539 | 2,439,752 | 4,924,965 | 458,941 |
| 1982 | 201,256 | 218,496 | 1,930 | 858 | 2,943,976 | 15,254,183 | 2,913,841 | 5,786,986 | 498,446 |
| 1983 | 432,288 | 362,940 | 4,588 | 1,968 | 3,484,596 | 16,228,316 | 3,364,275 | 6,617,798 | 509,297 |
| 1984 | 408,062 | 445,002 | 4,162 | 2,255 | 3,821,790 | 17,718,439 | 3,988,335 | 7,111,598 | 554,931 |

Source: (1) "California Construction Trends", Security Pacific National Bank

(2) "Branch Directory and Summary of Deposits", Decision Research Sciences Incorporated.
Totals by County for years prior to 1976 are not available

COUNTY OF CONTRA COSTA
Ratio of Net General Bonded Debt
To Assessed Value and Net Bonded Debt per Capita
Last Ten Fiscal Years

| Fiscal Year | Population | Assessed Value (000's) | Gross Bonded Debt | Debt Service Monies Available | Net Bonded Debt | Ratio of Net Bonded Debt To Assessed Value | Net Bonded Debt per Capita |
|---|---|---|---|---|---|---|---|
| 1975-76 | 602,100 | $ 2,818,549 | $ 7,657,000 | $ 32,131 | $ 7,624,869 | .27% | $ 12.66 |
| 1976-77 | 618,200 | 3,197,665 | 7,522,000 | 26,205 | 7,495,795 | .23% | 12.13 |
| 1977-78 | 632,100 | 3,713,109 | 8,856,000 | 28,601 | 8,827,399 | .24% | 13.97 |
| 1978-79 | 644,700 | 4,079,207 | 8,670,000 | 45,823 | 8,624,177 | .21% | 13.38 |
| 1979-80 | 656,380 | 4,374,608 | 9,449,000 | 28,780 | 9,420,220 | .22% | 14.35 |
| 1980-81 | 669,585 | 4,723,146 | 9,208,000 | 380,598 | 8,827,402 | .19% | 13.38 |
| 1982-82 | 665,200 | 21,648,197 | 10,844,000 | 420,891 | 10,423,109 | .48% | 15.67 |
| 1982-83 | 681,580 | 24,453,456 | 10,498,000 | 1,083,837 | 9,414,163 | .38% | 13.81 |
| 1983-84 | 698,700 | 26,719,686 | 10,202,000 | 1,004,335 | 9,197,665 | .34% | 13.26 |
| 1984-85 | 703,405 | 29,373,354 | 9,886,000 | 1,053,862 | 8,832,138 | .30% | 12.56 |

COUNTY OF CONTRA COSTA
COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 1985

| | | |
|---|---|---|
| Assessed Value | $ | 29,373,354,335 |
| Debt Limit Five Percent of Assessed Value * | | 1,468,667,717 |
| Amount of Debt Applicable to Debt Limit | | |
| Total Bonded Debt | | 9,886,000 |
| Assets in Debt Service Funds | | 1,653,862 |
| Total Amount of Debt Applicable to Debt Limit | | 8,232,138 |
| Legal Debt Margin | $ | 1,459,435,579 |

* Note: Section 2901 of the California Government Code sets the General Obligation bond indebtedness to five percent of the total assessed valuation of all real and personal property within the county.

COUNTY OF CONTRA COSTA
COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

| | | | |
|---|---|---|---|
| Full Cash Value (1984-85) | 29,373,354,335 | | |
| Population | 703,405 | (1) | |

| | Debt Applicable July 18, 1985 (2) | | |
|---|---|---|---|
| | Percentage | | Amount |
| Contra Costa County | 100.000 | | --- |
| Contra Costa County Special Revenue Funds Bonds | 100.000 | | 9,886,000 |
| Contra Costa County Public Facilities Corporations (3) | 100.000 | | 24,865,000 |
| Bay Area Rapid Transit District | 30.841 | | 163,634,636 |
| East Bay Municipal Utility District | 44.850 | | 50,149,027 |
| San Ramon Valley Unified School District | 100.000 | | 12,200,000 |
| Other School Districts and School Building Corporations | 100.000 | (4) | 11,868,326 |
| City of Richmond General Fund Obligations | 100.000 | | 21,490,000 |
| City of Concord and General Fund Obligations | 100.000 | | 14,741,000 |
| Other Cities and City Authorities | 100.000 | | 13,121,000 |
| Hospital Districts and Hospital Authorities | 100.000 | | 19,855,000 |
| Sanitary Districts | 100.000 | | 15,767,000 |
| County Water Districts | 100.000 | | 7,407,000 |
| Other Special Districts | 100.000 | (4) | 1,151,735 |
| 1915 Act Assessment Bonds | 100.000 | | 48,707,530 |
| TOTAL GROSS DIRECT AND OVERLAPPING BONDED DEBT | | | $ 414,843,254 |
| Less: East Bay Municipal Utility District (100% self-supporting) | | | 50,149,027 |
| Self-supporting water bonds | | | 11,584,704 |
| TOTAL NET DIRECT AND OVERLAPPING BONDED DEBT | | | 353,109,523 |

| | Ratio to | |
|---|---|---|
| | Full Cash Value (5) | Per Capita |
| Direct Bonded Debt (Includes County Lease Revenue Obligtions) | .09% | $ 35 |
| Total Gross Direct Bonded and Overlapping Debt | 1.48 | 590 |
| Total Net Direct Bonded and Overlapping Debt | 1.26 | 502 |
| Full Cash Value | -- | 39,758 |

(1) January 1, 1985, State Department of Finance estimate.
(2) Excludes sales, if any, between May 1, 1985 and July 1, 1985. Also excludes revenue bonds, mortgage revenue bonds, refunding bonds, tax allocation bonds, and amounts payable under State water contracts.
(3) A County lease rental obligation.
(4) Various, mostly 100 percent.
(5) Ratio based on 1984-85 Full Cash Value, less redevelopment increments of $1,408,084,497.

COUNTY OF CONTRA COSTA
Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total General Expenditures

| Fiscal Years | Principal | Interest | Total Debt Service | Total General Expenditures (1) (000's) | Ratio of Debt Service to Total General Expenditures |
|---|---|---|---|---|---|
| 1975-76 | $ 36,000 | $ 805,435 | $ 841,435 | $ 219,599 | .38% |
| 1976-77 | 106,000 | 544,109 | 650,109 | 232,403 | .28% |
| 1977-78 | 121,000 | 536,579 | 657,579 | 264,739 | .25% |
| 1978-79 | 166,000 | 616,929 | 782,929 | 227,779 | .34% |
| 1979-80 | 176,000 | 662,944 | 838,944 | 257,021 | .33% |
| 1980-81 | 221,000 | 650,384 | 871,384 | 282,962 | .31% |
| 1981-82 | 266,000 | 635,610 | 901,610 | 298,692 | .30% |
| 1982-83 | 276,000 | 843,686 | 1,119,686 | 306,041 | .37% |
| 1983-84 | 301,000 | 825,438 | 1,126,438 | 319,654 | .35% |
| 1984-85 | 341,000 | 805,195 | 1,146,195 | 362,706 | .32% |

Note: (1) Includes all governmental fund types

COUNTY OF CONTRA COSTA
DEMOGRAPHIC STATISTICS
POPULATION

| Jurisdiction | Date of Incorporation | 1930 | 1940 | 1950 | 1960 | 1970 | Special Census 1975 | 1980 | 1985 |
|---|---|---|---|---|---|---|---|---|---|
| Antioch | February 2, 1872 | 3,563 | 5,106 | 11,051 | 17,305 | 28,060 | 33,215 | 43,559 | 47,233 |
| Brentwood | January 1, 1948 | -- | -- | 1,729 | 2,186 | 2,649 | 3,662 | 4,434 | 5,192 |
| Clayton | March 18, 1964 | -- | -- | -- | -- | 1,385 | 1,790 | 4,325 | 4,640 |
| Concord | February 2, 1905 | 1,125 | 1,373 | 6,953 | 36,208 | 85,164 | 94,673 | 103,251 | 105,194 |
| Danville | July 1, 1982 | -- | -- | -- | -- | -- | -- | -- | 27,602 |
| El Cerrito | August 20, 1917 | 3,870 | 6,137 | 18,011 | 25,437 | 25,190 | 22,950 | 22,731 | 23,205 |
| Hercules | December 15, 1900 | 392 | 343 | 343 | 310 | 252 | 121 | 5,963 | 8,634 |
| Lafayette | July 22, 1968 | -- | -- | -- | -- | 20,484 | 19,628 | 20,879 | 22,475 |
| Martinez | April 1, 1876 | 6,569 | 7,381 | 8,268 | 9,604 | 16,506 | 18,702 | 22,582 | 27,243 |
| Moraga | November 13, 1974 | -- | -- | -- | -- | -- | 14,418 | 15,014 | 14,916 |
| Pinole | June 25, 1903 | 781 | 934 | 1,147 | 6,064 | 13,266 | 15,337 | 14,253 | 14,682 |
| Pittsburg | June 22, 1903 | 9,610 | 9,520 | 12,763 | 19,062 | 20,651 | 24,347 | 33,034 | 38,845 |
| Pleasant Hill | November 14, 1961 | -- | -- | -- | -- | 24,610 | 25,398 | 25,124 | 27,407 |
| Richmond | August 7, 1905 | 20,093 | 23,642 | 99,545 | 71,584 | 79,043 | 70,126 | 74,676 | 76,879 |
| San Pablo | April 26, 1948 | -- | -- | 14,476 | 19,687 | 21,461 | 19,392 | 19,750 | 21,282 |
| San Ramon | July 1, 1983 | -- | -- | -- | -- | -- | -- | -- | 25,079 |
| Walnut Creek | October 19, 1914 | 1,014 | 1,578 | 2,420 | 9,903 | 39,844 | 46,034 | 53,643 | 58,104 |
| Total Incorporated | | 47,017 | 56,014 | 176,706 | 217,350 | 378,565 | 409,793 | 463,218 | 548,612 |
| Unincorporated | | 31,591 | 44,436 | 122,278 | 191,680 | 177,240 | 173,036 | 194,034 | 154,793 |
| TOTAL COUNTY | | 78,608 | 100,450 | 298,984 | 409,030 | 555,805 | 582,829 | 657,252 | 703,405 |

Source: U.S. Census; 1930-1980; State Department of Finance; 1975 and 1985

COUNTY OF CONTRA COSTA
DEMOGRAPHIS STATISTICS
AVERAGE DAILY ATTENDANCE BY SCHOOL DISTRICT

| | 1975-76 | 1976-77 | 1977-78 | 1978-79 | 1979-80 | 1980-81 | 1981-82 | 1982-83 | 1983-84 | 1984-85 |
|---|---|---|---|---|---|---|---|---|---|---|
| ELEMENTARY SCHOOLS: | | | | | | | | | | |
| Antioch Unified | 6,454 | 6,473 | 6,538 | 6,441 | 6,524 | 6,475 | 6,575 | 6,716 | 6,693 | 6,801 |
| Brentwood | 1,222 | 1,342 | 1,291 | 1,123 | 1,143 | 1,192 | 1,231 | 1,276 | 1,265 | 1,263 |
| Byron Union | 275 | 291 | 320 | 327 | 343 | 359 | 365 | 368 | 354 | 356 |
| Canyon | 36 | 36 | 38 | 28 | 25 | 23 | 27 | 34 | 32 | 32 |
| John Swett Unified | 1,242 | 1,239 | 1,240 | 1,236 | 1,231 | 1,226 | 1,181 | 1,183 | 1,196 | 1,199 |
| Knightsen | 367 | 457 | 460 | 255 | 250 | 224 | 211 | 209 | 216 | 232 |
| Lafayette | 3,741 | 3,635 | 3,392 | 2,977 | 2,850 | 2,712 | 2,634 | 2,616 | 2,553 | 2,444 |
| Martinez Unified | 2,845 | 2,678 | 2,520 | 2,223 | 2,128 | 2,011 | 2,016 | 2,018 | 1,998 | 2,080 |
| Moraga | 2,787 | 2,649 | 2,469 | 2,199 | 2,049 | 1,921 | 1,758 | 1,650 | 1,527 | 1,409 |
| Mt. Diablo Unified | 29,998 | 28,907 | 28,309 | 24,842 | 23,668 | 22,438 | 21,345 | 20,792 | 20,234 | 19,747 |
| Oakley Union | 956 | 895 | 841 | 820 | 869 | 973 | 990 | 1,053 | 1,175 | 1,274 |
| Orinda Union | 2,687 | 2,612 | 2,500 | 2,309 | 2,206 | 2,014 | 1,901 | 1,777 | 1,690 | 1,649 |
| Pittsburg Unified | 4,335 | 4,359 | 4,415 | 4,194 | 4,243 | 4,359 | 4,501 | 4,769 | 4,821 | 4,900 |
| Richmond Unified | 24,247 | 22,887 | 21,812 | 20,899 | 19,464 | 19,125 | 18,912 | 18,659 | 18,555 | 18,643 |
| San Ramon Valley Unified | 8,660 | 8,977 | 9,520 | 9,423 | 9,503 | 9,656 | 9,570 | 9,340 | 8,962 | 8,824 |
| Walnut Creek | 3,460 | 3,358 | 3,164 | 2,883 | 2,634 | 2,446 | 2,353 | 2,334 | 2,233 | 2,236 |
| County Special Schools | 466 | 365 | 413 | 434 | 130 | 507 | 523 | 373 | 397 | 352 |
| Juvenile Hall | 52 | 53 | 33 | 32 | 58 | 79 | 72 | 94 | 64 | 72 |
| Total | 93,830 | 91,213 | 89,275 | 82,645 | 79,318 | 77,740 | 76,165 | 75,261 | 73,965 | 73,513 |
| HIGH SCHOOLS: | | | | | | | | | | |
| Acalanes Union | 8,271 | 8,290 | 8,167 | 6,747 | 6,690 | 6,530 | 6,164 | 5,878 | 5,829 | 5,918 |
| Antioch Unified | 2,778 | 2,865 | 2,970 | 2,725 | 2,840 | 2,796 | 2,791 | 2,790 | 2,908 | 2,936 |
| John Swett Unified | 675 | 686 | 639 | 631 | 590 | 554 | 500 | 480 | 482 | 47[illegible] |
| Liberty Union | 1,261 | 1,293 | 1,387 | 1,281 | 1,327 | 1,353 | 1,365 | 1,341 | 1,395 | 1,449 |
| Martinez Unified | 1,862 | 2,490 | 2,184 | 1,587 | 2,014 | 1,987 | 1,960 | 1,959 | 1,895 | 1,941 |
| Mt Diablo Unified | 16,864 | 16,808 | 15,341 | 13,346 | 14,444 | 13,187 | 12,983 | 12,499 | 12,302 | 12,114 |
| Pittsburg Unified | 2,252 | 2,342 | 2,323 | 2,295 | 2,272 | 2,343 | 2,251 | 2,369 | 2,306 | 2,256 |
| Richmond Unified | 11,666 | 11,425 | 10,977 | 10,444 | 9,518 | 9,339 | 9,087 | 8,719 | 8,708 | 8,446 |
| San Ramon Valley Unified | 4,171 | 4,443 | 4,718 | 4,528 | 4,691 | 4,687 | 4,663 | 4,813 | 4,939 | 5,251 |
| County Special Schools | 142 | 158 | 339 | 323 | 389 | 316 | 273 | 245 | 215 | 198 |
| Juvenile Hall | 254 | 249 | 289 | 225 | 335 | 425 | 482 | 486 | 359 | 364 |
| Regional Occupation Program | 493 | 379 | 788 | 838 | 1,009 | 1,280 | 1,680 | 1,914 | 2,099 | 2,07[illegible] |
| Total | 50,689 | 51,428 | 50,122 | 44,970 | 46,119 | 44,797 | 44,199 | 43,494 | 43,437 | 43,443 |
| COMMUNITY COLLEGE: | 21,112 | 20,786 | 19,800 | 18,053 | 18,693 | 18,812 | 19,400 | 19,059 | 16,816 | 17,703 |
| TOTAL ALL SCHOOLS | 165,631 | 163,427 | 159,197 | 145,668 | 144,130 | 141,349 | 139,764 | 137,824 | 134,218 | 134,659 |

COUNTY OF CONTRA COSTA
TEN PRINCIPAL TAXPAYERS
JUNE 30, 1985

| TAXPAYER | TYPE OF BUSINESS | 1984-85 SECURED ASSESSED VALUATION | % OF TOTAL SECURED ASSESSED VALUATION |
|---|---|---|---|
| Chevron | Petroleum Refining | $ 1,712,721,790 | 6.34 |
| Pacific Gas & Electric | Utility | 1,029,426,693 | 3.81 |
| Shell Oil Company | Petroleum Refining | 566,403,115 | 2.10 |
| Pacific Bell | Utility | 478,151,560 | 1.77 |
| Tosco Corp | Petroleum Refining | 341,589,668 | 1.26 |
| Union Oil Company | Petroleum Refining | 212,648,403 | 0.79 |
| Dow Chemical | Chemical Manufacturing | 163,043,050 | 0.60 |
| U.S. Steel | Steel Manufacturing | 141,410,880 | 0.52 |
| C & H Sugar | Sugar Refining | 84,362,173 | 0.31 |
| Louisiana Pacific | Fiberboard Products | 77,657,159 | 0.29 |
| | | $ 4,807,414,491 | 17.79 |

# COUNTY OF CONTRA COSTA
## MISCELLANEOUS STATISTICS

**GEOGRAPHICAL LOCATION:** Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Francisco Bay and San Pablo Bay on the West, by Suisun Bay and the Sacramento and San Joaquin Rivers on the North, by the delta country of San Joaquin County on the East and by Alameda County on the South.

**ALTITUDE:** Sea Level to 3,849 feet

**AREA OF COUNTY:** 732.6 square miles of land and 73.3 square miles of water.

**COUNTY SEAT:** Martinez, California

**FORM OF GOVERNMENT:** General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1849.

| | NOVEMBER 1984 GENERAL ELECTION | JUNE 1984 PRIMARY ELECTION | NOVEMBER 1980 GENERAL ELECTION |
|---|---|---|---|
| REGISTERED VOTERS | 427,593 | 380,311 | 358,560 |
| NUMBER VOTING | 318,358 | 185,524 | 291,155 |
| PERCENT VOTING | 74.5 | 48.78 | 81.20 |

**ROADS:** 1019 miles of County maintained streets and roads in the unincorporated areas.

**COUNTY EMPLOYEES AT JUNE 30:**

| YEAR | NUMBER OF EMPLOYEES | PERCENT OF INCREASE (DECREASE) | NUMBER OF EMPLOYEES PER THOUSAND OF POPULATION |
|---|---|---|---|
| 1971 | 5194 | | 9.1 |
| 1972 | 5351 | 3.0 | 9.4 |
| 1973 | 5541 | 3.6 | 9.6 |
| 1974 | 5597 | 1.0 | 9.7 |
| 1975 | 6091 | 8.8 | 10.4 |
| 1976 | 6006 | (1.4) | 10.0 |
| 1977 | 6041 | .6 | 9.8 |
| 1978 | 6351 | 5.1 | 10.0 |
| 1979 | 5933 | (6.6) | 9.2 |
| 1980 | 5960 | .5 | 9.1 |
| 1981 | 6052 | 1.5 | 9.2 |
| 1982 | 6063 | .2 | 9.1 |
| 1983 | 5915 | (2.4) | 8.7 |
| 1984 | 5743 | (2.9) | 8.3 |
| 1985 | 5791 | .8 | 8.2 |